

Trustees Annual Report and Financial Report of The Parochial Church Council of the Ecclesiastical Parish of --- St Helen's, Ore

St Helen's Church, Church Office, 311 The Ridge, Hastings TN34 2RA

Registered Charity no. 1131079

For the year ended 31st December 2019

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Website: www.sthelens.org.uk

Incumbent: Vacant from January 2020

Independent Examiner: Mrs Rowena T K Walsh FCCA. 39
High Street, Battle TN33 0EE

Bankers: National Westminster Bank, Havelock Road,
Hastings TN34 1GW

St Helen's Ore

Trustees Annual Report for 2019

In January 2020 Rev'd Paul Parks, Rector of St Helen's & St Barnabas, was removed from office, following a Bishop's disciplinary tribunal.

Our aims and purposes as a charity

The Parochial Church Council (PCC) has the responsibility of: -

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England.
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical.
- Developing our vision to be a healing community, loving like Jesus; growing His Kingdom in our families, church life, town, nation and world.
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or ability to pay.
- Providing financial support those in need and to other organisations with similar objectives.

What we planned to do to achieve our charitable objectives

When planning our activities for the year the PCC have considered the Charity Commission's guidance on public benefit and, particularly, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2019 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church.
- Enabling as many people as possible to become part of our parish community.
- Teaching, baptising and nurturing new and existing believers.
- Maintaining an overview of worship throughout the parish.
- Considering how services can involve all the groups that live within the parish.
- Putting faith into practice, through prayer and scripture, music and sacrament.
- Offering worship and prayer & learning about the Gospel, in small group situations.
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus.
- Provision of pastoral care for people living in the parish.
- Provision of assistance to the poor and needy of the parish.
- Giving grants to missionary organisations.
- Reaching out to the unchurched through our monthly Lunch Club and monthly Film Night.
- Taking assemblies in local primary schools.
- Holding occasional services at Hastings Court (Nursing Home opposite St Helen's church).
- Maintaining and improving the fabric of the churches and associated buildings.

What we achieved and how we affected beneficiaries' lives

Attendance at worship

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and, it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ, is a major demonstration of the public benefit of our activities.

There were 113 parishioners on the church electoral roll as at the Annual Parochial Church Meeting (APCM) in April 2019, of whom half are not resident in the parish. Four names were added during the year and 46 were removed following the renewal of the roll. 36 people did not apply for inclusion on the roll (of whom 14 had recently had a connection with the church) whilst 10 has passed away, had moved away from the area or moved to another church. The average weekly attendance at St Helen's, counted during October 2019, was 57 but this number increased to around 85 at festivals. The average attendance at St Barnabas was 26 with a small increase at festivals.

Teaching, baptising and nurturing new and existing believers

Canon Penny Avann has continued to be of great assistance in the parish by carrying out Holy Communion services as well as Baptisms, Funerals (both in St Helen's and at Hastings Crematorium) and some other services. Rev Ray Lockhart has also assisted by carrying out Holy Communion services. Members of the church family have been involved in preaching and leading worship having received permission from the Bishop of Lewes. Other members have read the lesson, led the Intercession prayers and assisted with serving Holy Communion. Members have spoken during Sunday services about their journey into faith and how this has affected their lives. This is seen as a way of encouraging both new and established Christians.

An ongoing achievement in the area of nurturing faith and discipleship has been house groups – around 64 members continue to be involved in regular meetings either weekly or fortnightly. A total of 9 groups meet on different days mainly in the evening although at least one group meets in the afternoon to give access to people with differing needs.

We see the above aspects of church life as part of the Diocesan strategy for reimagining ministry, explained by Bishop Richard at the launch in 2015.

A small youth group meets on Friday evenings during term times for fun and games together with Christian teaching.

Provision of the church building for people to enjoy

We celebrated 2 baptisms and 4 funerals in our church during the year although no weddings took place. Our church continues to be appreciated by our parishioners and many others, as a space where life events are celebrated with joy and thanksgiving.

The weekly group for Parents/carers and Toddlers – Happy Hands- has run weekly during the year in term time. An average of 15 children attend with accompanying adults and 4/5 helpers.

In December the annual celebration for Parchment Trust was held including those who use the facilities of this local charity (which provides services for people with learning and physical disabilities) together with parents, carers and staff. Nearly 90 people attended from within the Parish and town.

Services were held in Hastings Court including on Remembrance Sunday and a Carol Service in December. The attendance at these services is usually around 25. It is planned to continue to hold 5 or 6 services each year for the residents.

Carol services were held at both St Barnabas and St Helen's having been advertised through a leaflet distributed in the parish. The services were open to all and were attended by 31 at St Barnabas and 105 at St Helen's.

The monthly Lunch Club, which has met in St Helen's Hall for many years, provides a meal and fellowship for an average of 25 older people.

CAMEO at St Barnabas, meeting weekly, offers a variety of events including talks about nature, local history and similar subjects. Local organisations such as the Cats Protection League and the Stroke Association have also made presentations about their work. The attendance is usually around 30 people and consists of both church members and non-members.

Film Night occurs monthly when films of general interest are shown as part of this social event which is open to all and normally attracts about 30 people.

During the year various events were held including an Eco garden day as a start to the plan to develop a community garden whilst a barbecue was held in the summer - both occasions were open to anyone. There was an Epiphany party in January serving a similar purpose.

St Helen's Hall & St Barnabas are used on a regular basis by groups including Slimming World, a Keep Fit club, Brownies, Rainbows and Rangers, National Childbirth Trust meetings and others. The venues are also used for celebrating various life events.

Provision of pastoral care for people living in the parish/town

Pastoral care includes hospital visits and home communions for those too frail to attend church. An average of 12 people use the home communion service including members of the fellowship who are in nursing homes.

Church members are involved in Hastings Street Pastors, both on the street or as prayer cover, and Hope Kitchen sacrificing time and energy to caring for, listening to and helping people who remain out on the streets at night.

Members are involved in various other concerns either led by St Helen's people or by other churches/leaders. This includes Hastings Christian Trust (which visits mainly junior schools in the area for Jaffa Clubs, assemblies and assistance with lessons) and Hastings Sierra Leone Friendship Link which encourages links between schools in Hastings and St Leonards on Sea and schools at a similar level in Hastings, Sierra Leone. Members also support Christians Against Poverty (debt counselling) and the Snowflake Trust (looking after homeless/street sleepers during the winter months) amongst many other ventures providing support for the needy of the parish and town.

Provision of tangible support to the poor and needy

Food is donated regularly by members and passed to Hastings Foodbank and to the Salvation Army (on the 1st Sunday of each month). Other non-food items are also donated to Hastings Foodbank. Gifts at our Harvest service were divided between these two concerns for distribution to families and individuals in need throughout the parish and town.

Other charitable giving

Members of the church family are known to support many mission and charitable societies and St Helen's also tithes from the regular giving and collections. A total of £7,000 will be distributed in early 2020 from 2019 income. A list of the individuals and organisations supported will be displayed on the notice boards at St Helen's and St Barnabas and will be available to members at the APCM. The reduction in the amount distributed reflects the reduced level of Parish Share which is being paid towards the costs of running the Parish which is seen as an important call on the income tithed to the Church by members.

Financial Review

Incoming and outgoing resources

Total receipts on general unrestricted funds received were £95,952 and are detailed in the Financial Report. This compares to the 2018 figure of £95,655.

The planned giving through envelopes and banker's orders decreased marginally during the year for varying reasons and we hope that the total remains steady or increases in 2020. Gift Aid claimed on General Fund income amounted to just over £14,000 which is a reduction of approximately £1,500 on the previous year reflecting the lower income and the fact that some donors were no longer able to allow Gift Aid to be claimed on their donations.

We received £6,997 from lettings of St Helen's Hall and St Barnabas which is an increase of just over £1,000 on last year. Work has commenced on changes to the Hall at St Helen's which it is hoped will make this more attractive to possible regular users. Some changes have been made to St Barnabas including new lighter weight chairs and new carpet throughout.

The monies held in the Mission Vision Fund have enabled us to run the Happy Hands group. We intend to continue our efforts to reach out to people within the Parish who have had little prior contact with the church. The sums held for the Mission Vision Fund and Buildings Vision Fund are Restricted Funds and can only be used for specific purposes.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum paid to the diocese towards our share of the churches (St Helen's & St Barnabas) Parish Ministry Costs incurred by the Diocese. The Parish Share amount covers the housing, stipend and pension costs of the clergy together with a standard sum for diocesan central costs, clergy training and a contribution to national church funds.

As agreed by Hastings Deanery the parish paid £25,000 in 2019 towards the costs allocated to this parish since it had become apparent to the PCC that we had, in the past, been paying more towards our Parish share than our finances could really afford to bear. It is the intention of the PCC to continue to keep our financial affairs under close control and to ensure that this reduction in the amount paid in respect of Parish Share enables the PCC to meet the essential outgoings to maintain the churches and continue with the provision of church services and connected activities. We should also be able to return our finances to a stronger position with a suitable level of reserves within the next few years.

Staff costs

The PCC pays for a gardener who cuts the grass at both churches and the Parish Administrator.

Further details are provided in the notes to the accounts.

Trustee payments and expenses

The PCC also supported the clergy by paying Council Tax of £3,293 and Water Rates amounting to £665 for the Rectory as is normal practice in Chichester Diocese. In addition, Rev Parks was reimbursed for expenses totalling £622 including phone and broadband £453.

Mrs Lois Parks, the wife of Rev Parks, was paid a gross total of £11,856 for her duties as Parish Administrator. The PCC also contributes towards a pension (as required by law) and life cover for Mrs Parks which together cost £590 in 2019.

Repairs to the fabric of the church building

During 2019 £4,000 was set aside in a Designated fund towards costs of repairs identified by the Quinquennial reports and any other major repairs that may arise. £4,183 from this fund was put towards the cost of the new boiler at St Helen's together with £9,220 from members with the balance of £3,811 coming from General Fund income. £1,745 was contributed to the cost of the new carpet at St Barnabas with the balance coming from donations from members. The new chairs at St Barnabas were wholly paid for by donations. Other expenditure was undertaken to improve Health & Safety aspects of St Helen's Hall. As at 31/12/19 this Fund stood at £6,605 including £921 being part of a Restricted grant still to be spent.

Grants have been received totalling £19,495 of which £6,131 was for work on the Hall garden including compost bins, new fencing, boxes for birds, bats and owls and various other ecological improvements. The total spent as at 31/12/19 was £5,210. £800 was received by 2 grants towards improving the facilities for young people - £399 spent to date. A further £600 was received for and spent on the Happy Hands group for under school age children.

Finally, 4 grants totalling £11,964 have been received to assist with the provision of a parking/drop off area in front of the Hall at St Helen's which has been made necessary due to the imminent loss of on road parking near to the church. The new facilities will improve safety whilst dropping off and collecting elderly or disabled visitors together with youngsters attending Happy Hands and the Brownies/Rainbows and Rangers who meet in the Hall. Part of this grant funding has financed changes to improve the Hall.

Any unspent grant monies are 'ring fenced' to ensure that they are only spent on the projects for which the grants were given.

Thanks go to the following grant making bodies who have enabled the PCC to carry out work as detailed above – Allchurches Trust, Sussex Lund, Hastings Lions Club (2 grants), Beatrice Laing Trust, Hastings Borough Council (2 grants), Sussex Community Trust (Arthur and Doreen Green Fund) and Chalk Cliff Trust.

Why we hold some money in reserve

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately three months' worth of unrestricted payments as contingency against unforeseen situations. The closing balance of £19,237 this year almost achieved the target of £20,000. We still have enough cashflow to continue to pay bills when they fall due since most of our donors pay by standing order which assists greatly in managing our finances.

PCC has agreed to invest temporarily surplus general funds with the CBF Church of England deposit fund, returning proportionately these funds to our current account, as they are needed, to pay day-to-day bills. This year £38,867 was invested temporarily at 31st December which included part of the Restricted Funds referred to within this report.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev Paul Parks	Chairman
Curate:		
Readers:	Mr Roger Mitchell Mr Peter Acton	
Wardens:	Mrs Lynne Clayton Mr Simon Jones	

Elected Members

Mr Richard Short	Vice chairman
Mr Julian Anderson	
Mr Ray Keene	Treasurer
Mr Jason Morton	
Ms Jenny Pascoe	
Mr Chris Potter	
Mr David Walker	
Mrs Kim Warren	
Mrs Lynn White	

Richard Short, David Walker and Kim Warren were re-elected in April 2019 for 3 years.

Deanery Synod

Dr John Geater to April 2019	
Mrs Sara Hackett	
Mr Tony Calton	Deanery Secretary
Mrs Christine Aitken from April 2019	

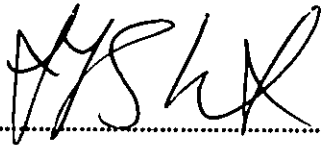
PCC Secretary

Mrs Jennifer Summers-Day

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 9 members of the church, 3 of whom are elected each year for a period of 3 years, at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

At the APCM in April 2019 it was agreed that the number of elected members of the PCC would be increased to 12 as permitted under the Church Representation Rules and a resolution to this effect was passed at the meeting. This resolution will take effect from the APCM in 2020.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by Mr Richard Short, PCC Vice chairman

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Date 5th May 2020

Annual Financial Report of

The Parochial Church Council of the Ecclesiastical Parish of

St Helen's Ore

St Helen's Church, Church Office, 311 The Ridge, Hastings TN34 2RA

Registered Charity no. 1131079

For the year ended 31st December 2019

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Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Statement of Financial Activities

The financial effect of our activities during the year can be summarised as follows:

	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2019	2018	Notes
	£	£	£	£	
Income and endowments from:					
Donations and legacies	87182	41177	128359	88954	
Charitable activities	1506	-	1506	658	
Other trading activities	6997	-	6997	5827	
Investments	267	-	267	186	
Other receipts	-	-	-	130	
Total income	95952	41177	137129	95755	2
Expenditure on:					
Raising funds	38	-	38	109	
Charitable activities	85308	16708	102016	100677	
Other trading activities	5832	-	5832	5170	
Other expenditure	-	-	-	-	
Total expenditure	91178	16708	107886	105956	3
Net gains (or losses) on investments	-	-	-	-	
Net income or (net expenditure)	4774	24469	29243	(10201)	
Transfers between funds	-	-	-	-	10
	4774	24469	29243	(10201)	
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets	-	-	-	-	11
Other gains/(losses)	-	-	-	-	
Reconciliation of funds:					
Net movement in funds	4774	24469	29243	(10201)	
Total funds brought forward	20148	18799	38947	49148	
Total funds carried forward	24922	43268	68190	38947	

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Balance Sheet

Our financial position and summary of funds at the year-end were	Total Funds	Total Funds	
	2019	2018	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	1	1	
Heritage assets	-	-	
Endowed investments	-	-	
Total fixed assets	1	1	11
Stocks	-	-	
Debtors	6588	3809	13
Investments	-	-	
Cash at bank and in hand	69609	44518	
Total current assets	76197	48327	
Creditors: Amounts falling due within one year	(8008)	(9381)	14
Net current assets or (liabilities)	68189	38946	
Total assets less current liabilities	68190	38947	
Creditors: Amounts falling due after more than one year			
Provisions for liabilities	-	-	
Total net assets or (liabilities)	68190	38947	
The funds of the charity:			
Endowment funds			
Restricted income funds	43268	18799	17
Unrestricted funds	24922	20148	17
Total unrestricted funds	68190	38947	
Total charity funds	68190	38947	17

This Financial Report for the year ended 31st December 2019, including the notes following, was approved by the PCC and signed on its behalf by Mr Richard Short, PCC Vice chairman:



Date 5th May 2020

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Notes to the Financial Report

1 Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention \as modified by the inclusion of investments at market value \and the revaluation of fixed assets\.. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund

Endowment funds - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift aid recovered is recognised when the income to which it is attached is recognised

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a - when received, or b - in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place

Sales of magazines and study notes are recognised when received

Rents from property are recognised in accordance with the rental agreements, when receipt is probable

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Notes to the Financial Report

All other income

All other income is recognised in accordance with the above overall policy

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation at 31 December

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to *(date)* there is insufficient cost information available and therefore the cost of such assets is stated at a nominal £1 in the financial statements

All expenditure on consecrated or beneficed buildings and individual items costing under say £1,000 are written off in the year they were incurred

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Land	Nil
Buildings	Nil
Fixtures and fittings	20%
Audio visual equipment	33%
Office equipment	25%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value

Investments

Investments are stated at market value at the balance sheet date

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Notes to the Financial Report

2 Analysis of income	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2019	2018	Notes
	£	£	£	£	
Planned giving (excl. tax refunds)	56320		56320	62104	
Planned giving (no tax refunds)	15395		15395	9874	
Loose cash collections	1387	-	1387	1450	
Gift Aid recoverable	14080	4072	18152	15526	
Legacies		-			
Grants		19495	19495	-	
Other special appeals		17610	17610		
Donations and legacies	87182	41177	128359	88954	
Fees for weddings & funerals	1506		1506	658	
Charitable activities	1506	-	1506	658	
Letting income	6997	-	6997	5827	
Other trading activities	6897	-	6897	5827	
Bank & CBF deposit interest	267		267	186	
Investments	267		267	186	
Other receipts		-		130	
Total income and endowments on all funds	95952	41177	137129	95755	2

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Notes to the Financial Report

3 Analysis of expenditure	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2019	2018	Notes
	£	£	£	£	
Stewardship costs	38	-	38	109	
Cost of raising funds	38		38	109	
Charitable grants and donations	7000		7000	8000	4
Diocesan parish share	25000	-	25000	50986	
Clergy expenses	4581	-	4581	4838	
Salaries inc Pension & Life cover	12446		12446	11864	5
Upkeep of services	1532	-	1532	1591	
Church running costs	8177	-	8177	13327	
Youth/children's work	737	399	1136	405	
Church maintenance and repair	23696	15389	39085	6707	
Upkeep of churchyard	685		685	930	
Community & Mission activities	126	860	986	712	
Bank charges	608	60	668	608	
Governance	708	-	708	708	
Cost of charitable activities	85308	16708	102016	100676	
Church hall running costs	5832		5832	5171	
Cost of other trading activities	5832		5832	5171	
Total expended on all funds	91178	16708	107886	105956	

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Notes to the Financial Report

4 Missionary and charitable giving	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2019	2018	Notes
	£	£	£	£	
Overseas:					
<i>Split between 8 beneficiaries</i>	2450		2450	3,400	
Home:					
<i>Split between 13 beneficiaries</i>	4550	-	4550	5,150	
	7000		7000	8000	

5 Staff costs	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2019	2018	Notes
	£	£	£	£	
Remuneration					
<i>Wages and salaries</i>	11856		11856	11232	
<i>Employer social security costs</i>					
<i>Employer pension costs inc Life Cover</i>	590	-	590	562	
	12446		12446	11794	

St Helens PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classified as defined benefit schemes. The PCC contributes to Pension Builder 2014 as does Mrs L Parks as an employee of the PCC.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age. There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS102. This is because it is not possible to attribute the Pension Builders Schemes' assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable. (2019 £472, 2018 £449)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Helen's PCC could become responsible for paying a share of that employer's pension liabilities.

6 Payments to PCC members

Clergy support: Council tax £3,293, Environmental/water charges £665, Telephone/broadband £453, Sundry expenses £169

No person received remuneration in excess of £20,000.

7 Transactions with persons related to PCC members

The Parish Administrator, related to a PCC member, was paid a total of £12,446 gross including pension costs and life cover.

Parochial Church Council of St Helen, Ore

Registered charity number 1131079

Notes to the Financial Report

8 Transactions with related charities

There are no related charities.

9 Governance	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Funds	Fund/s	2019	2018	
	£	£	£	£	
Independent examination	720		720	708	
	720	-	720	708	

10 Transfers between funds	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Funds	Fund/s	2019	2018	
	£	£	£	£	
	-	-	-	-	
	-	-	-	-	

The only transfers were between General Fund and the designated fund – Quinquennial Repairs Fund

Parochial Church Council of St Helen, Ore

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Notes to the Financial Report

11 Fixed assets

a Investments	Unrestricted	Restricted	Endowed	Total Funds	
	<u>Fund</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
Market value 1 January 2019	-	-	-	-	
Disposals at carrying value	-	-	-	-	
Purchases at cost	-	-	-	-	
Net gains and revaluation	-	-	-	-	
Market value 31 December 2019	-	-	-	-	

b Tangible fixed assets	Freehold land	Audio visual	Office	Total fixed	
	<u>and buildings</u>	<u>equipment</u>	<u>equipment</u>	<u>assets</u>	<u>Notes</u>
	£	£	£	£	
Cost or valuation					
At 1 January 2019	1			1	
Additions	-	-			
Disposals	-				
Revaluation		-	-		
At 31 December 2019	1			1	
Charge for impairment					
At 1 January 2019	-				
Additions	-				
Disposals	-				
Revaluation	-	-	-	-	
At 31 December 2019	-		-		
Net book amounts					
At 31 December 2019	1			1	
At 31 December 2018	1			1	

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Notes to the Financial Report

12 Net assets by fund	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Funds	Fund/s	2019	2018	
	£	£	£	£	
Fixed assets for church use	1		1	1	
Investment fixed assets	-	-			
Current assets (except cash)	3195	3393	6558	3809	
Cash at bank and on deposit	26341	43268	68609	44518	
Current liabilities	(8008)	-	(8008)	(9381)	
Long term liabilities		-			
	21529	46661	68190	38947	

13 Debtors	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Funds	Fund/s	2019	2018	
	£	£	£	£	
Income tax recoverable	3195	3393	6588	3809	
Prepayments and accrued income		-			
Other debtors		-		-	
	3195		3195	3809	

14 Creditors: amounts falling due within one year	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Funds	Fund/s	2019	2018	
	£	£	£	£	
Payroll liabilities	97	-	97	84	
Charity collections	222	-	222	158	
Tithing gifts	7000	-	7000	8000	
Rector's Discretionary Fund	689	-	689	1039	
Funds awaiting allocation				100	
	8008	-	8008	9381	

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Notes to the Financial Report

15 Creditors: amounts falling due after one year	Unrestricted	Restricted	Total Funds	Total Funds	
	<u>Funds</u>	<u>Fund/s</u>	<u>2019</u>	<u>2018</u>	<u>Notes</u>
	£	£	£	£	
		-		-	

16 Comparatives for the statement of financial activities	Unrestricted	Restricted	Total Funds
	<u>Fund</u>	<u>Fund/s</u>	<u>2018</u>
	£	£	£
Income and endowments from:			
Donations and legacies	88854	100	88954
Charitable activities	658	-	658
Other trading activities	5827	-	5827
Investments	186	-	186
Other receipts	130	-	130
Total income	95655	100	95755
Expenditure on:			-
Raising funds	109	-	109
Charitable activities	99954	722	100676
Other trading activities	5171	-	5171
Other expenditure	-	-	-
Total expenditure	105234	722	105956
Net gains (or losses) on investments			
Net income or (net expenditure)	(9579)	(622)	(10201)
Transfers between funds	-	-	-
Other recognised gains/(losses):			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
<i>Reconciliation of funds:</i>			
Net movement in funds	(9579)	(622)	(10201)
Total funds brought forward	29727	19421	49148
Total funds carried forward	20148	18799	38947

Parochial Church Council of St Helen, Ore

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Notes to the Financial Report

17 Statement of funds

Explanation of funds

Endowed funds are required by the donors to be invested and the income spent on specific objectives

There are no endowment funds

Restricted funds are not invested permanently but are to be spent within reasonable timescales

The Buildings Vision Fund is restricted to future changes to the church buildings.

The Mission Vision Fund is restricted to use for Mission within the Parish which cannot be funded from normal income.

Any unspent grant monies are 'ring fenced' to ensure the monies are spent for the purpose given.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides

The unrestricted fund includes a designated sum set aside towards the cost of repairs identified in Quinquennial reports and other larger repairs.

Summary of all funds

Fund income and expenditure and final balances are as follows:	Balances			Transfers,	Balances
	b/fwd	Income	Expenditure	other gains	c/fwd
	1 Jan 2019			and losses	31 Dec 2019
	£	£	£	£	£
No endowed funds	-	-	-	-	-
Total of all endowed funds				-	
Buildings Vision Fund	2931		(30)	-	2901
Mission Vision Fund	15868	850	(890)	-	15828
Hall improvement/car parking		24177	(959)		23218
Under 18 Fund		800	(399)		401
Quinquennial Repairs Fund		6131	(5210)		921
Boiler Fund		9220	(9220)		0
Total of all restricted funds	18799	41178	(16708)	-	43269
General Fund	10456	93436	(80655)	(4,000)	19237
Quinquennial Repairs Fund	9691	2516	(10524)	4,000	5683
Church Hall & Office Fund	1	-	-		1
					-
Total of all unrestricted funds	20148	95952	(91179)		24921
Total funds	38947	137130	(107887)		68190

Independent Examiner's Report to the PCC of St Helen's Church, Ore with St Barnabas

I report to the PCC on my examination of the accounts of the St Helen's Church for the year ended 31 December 2019.

Responsibilities and basis of report

As the members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the PCC accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed 

Date..... 16/05/20

R Walsh FCCA
Manningtons
39 High Street
Battle
East Sussex TN33 0EE