

## **Trustees annual report of**

**The Parochial Church Council of the Ecclesiastical Parish of**

# **St Helen's Church, Ore**

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

**Registered Charity no. 1131079**

**For the year ended 31 December 2018**

## **CONTENTS**

	<b><i>Page</i></b>
<b>Trustees annual report</b>	<b>2-7</b>
<b>Statement of financial activities</b>	<b>8</b>
<b>Balance sheet</b>	<b>9</b>
<b>Notes to the accounts</b>	<b>10-18</b>
<b>Report of the independent examiner</b>	<b>19</b>

Website: [www.sthelens-ore.org.uk](http://www.sthelens-ore.org.uk)

Incumbent: The Rev Paul Parks, St Helen's Rectory, 23 Ore Place, Hastings, TN34 2LR

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 2018**

Please note that since May 2017 Revd. Parks, Rector of St Helen's & St Barnabas, has stepped back temporarily from his Parish responsibilities at the request of the Bishop of Chichester.

### **Our aims and purposes as a charity**

The 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 to 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, in particular, the specific guidance on 'charities for the advancement of religion'.

For 2018 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 of 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;
- Providing assistance to the poor and needy of the parish;
- Giving grants to missionary organisations;
- Reaching out to the unchurched through our monthly Lunch Club, Holiday Club for primary age children and monthly Film Night.
- Maintaining the fabric of the church building.

## **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 155 parishioners on the church electoral roll as at the Annual Parochial Church Meeting (APCM) in April 2018, of whom just over half are not resident within the parish. Five names were added during the year and seven were removed either through death or because they moved away. The average regular weekly attendance at St Helens, counted during October, was 64 but this number increased to around 90 at festivals. The average attendance at St Barnabas was 24. This number also increased 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 the majority of our Holy Communion services as well as Baptisms, Funerals (both in St Helen's and at Hastings Crematorium) and some other services. Members of the church family have been involved in preaching and leading worship having received permission from the Bishop of Chichester, lending great encouragement to those involved, as well as the whole congregation. Other members have read the lesson, led the Intercession prayers and assisted with serving Holy Communion. We continue to seek to extend the opportunities for the exercise of ministry and gifts within the life of our community.

An ongoing achievement in the area of nurturing faith and discipleship was house groups – around 55 members continue to be involved in regular meetings either weekly or fortnightly. Different 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 Holiday Club was run by the parish from August 21 – 24. This was attended mainly by primary age children with 30 different attendees over the 4 days. A total of 26 members, again over the 4 days, assisted Canon Avann who led the event as she had done the previous year. The club included Christian teaching, craft work and outdoor games.

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

### ***Provision of the church buildings for people to enjoy***

We celebrated 2 baptisms, 1 wedding blessing and a funeral in our church during the year. 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 13 children attend with accompanying adults and 4/5 helpers.

In December the annual celebration for Parchment Trust was held including those who use the services of this local charity together with parents/carers and staff. Over 80 people attended from within the Parish and town.

This year a service, attended by 35 residents and staff, was held in Hastings Court, the Nursing Home opposite St Helen's, on Remembrance Sunday together with a Carol Service in December. The latter service was attended by 51 residents and staff. It is planned to hold between 3 and 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 45 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 whilst CAMEO at St Barnabas, meeting weekly, offers a variety of events including talks about nature, local history and by organisations such as the RNLI & Hearing Dogs for the Deaf. This is attended by an average of 30 people, both church members and non members. Film Night monthly is a social event open to all showing films, with a wide appeal, to around 30 people.

### ***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 10 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, 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 and those in Hastings, Sierra Leone. Members also support Christians Against Poverty (debt counselling) and The Snowflake Trust (looking after homeless/street sleepers during the winter nights) 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 to Hastings Foodbank and to the Salvation Army (on the 1<sup>st</sup> Sunday of each month). Gifts at our Harvest service were collected by children from the church family and members of the Brownie Group, which meets in the Hall, who were parading their troop flag at the service. The food was then distributed to families and individuals in need throughout the parish and town. Perishable gifts were passed to a food bank run by the Salvation Army for immediate distribution. A collection at the service was donated to Hope Kitchen (see above). At Christmas 2018 members of both our churches took part in a "Reverse Advent Calendar" scheme where gifts of food and seasonal items were collected over the Advent period and passed to needy families known to Christians Against Poverty (through a member who is the office manager at CAP). Surplus items were passed to Hastings Foodbank who expressed their thanks for our efforts.

### ***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 £8,000 will be distributed in early 2019 from 2018 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 Annual Parochial Church Meeting in April.

## **Financial Review**

### ***Incoming and outgoing resources***

The total receipts on general unrestricted funds received were £95,655 and are detailed in the Financial Report. This compares to the 2017 figure of £101,864.

The planned giving through envelopes and banker's orders decreased during the year for varying reasons and we can only hope that the total remains steady in 2019. Gift Aid claimed amounted to just over £15,500 which is a reduction of approximately £4,000 on the previous year which included Gift Aid of £2,500 on a one-off donation. The amount received on regular income reflects the lower income in 2018. We received £5,827 from lettings of St Helen's Hall and St Barnabas which is an increase on last year and we hope to increase this figure if our plans to refurbish the Hall at St Helen's and to make some changes to St Barnabas come to fruition.

The monies held in the Mission Vision Fund have enabled us to run the Happy Hands group and to cover the costs of the Holiday Club. 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 of £50,986 paid to the diocese towards our share of the churches' (St Helen's and St Barnabas) Parish Ministry Costs incurred by the Diocese. This 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. The total paid was as requested by Hastings Deanery.

Whilst in 2018 we met just over 78 % of the costs allocated to this parish - £66,595 - it has become apparent to the PCC that we have been paying more towards our Parish Share than our finances could really afford to bear. Therefore, whilst we realise that the majority of the total due relates directly to the clergy costs of this parish with the remainder being the shared costs of the Christian family throughout the whole Church of England, we could only offer a reduced figure for 2019 and will be paying £25,000 in total plus the insurance of the 2 churches (£1,986 in 2018) which was previously included within the costs allocated to the parish. It is the intention of 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. Until the end of October we were paying a cleaner in respect of the buildings on the St Helen's site. This is now undertaken on a self-employed basis and paid against invoice.

Further details are provided in the notes to the accounts.

### ***Trustee payments and expenses***

The PCC supported the clergy by paying Council Tax of £3,163 and Water Rates amounting to £805 for the Rectory. In addition, Rev Parks was reimbursed for expenses totalling £870 including phone & broadband £504.

Mr Nigel Day, the husband of Mrs Jennifer Summers-Day, the PCC Secretary, was paid a total of £2,080 as the St Helen's cleaner until his resignation with effect from the end of October.

Mrs Lois Parks, the wife of Rev Parks, was paid a total of £11,232 for her duties as Parish Administrator. PCC also contributes towards a pension (as required by law) and life cover for Mrs Parks costing £562 per annum.

### ***Repairs to the fabric of the church buildings***

During 2018 general funds, amounting to £4,000 were again set aside in a designated fund towards costs of repairs identified by the Quinquennial reports and any other major repairs that may arise. This fund stood at £9,692 at the end of 2018.

### **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 £10,456 this year did not achieve this although we will still have sufficient cash flow to continue to pay bills when they fall due. A majority of our donors pay by standing order which assists greatly in managing our finances. See the comments above concerning Parish Share.

It is PCC policy 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 £36,600 was invested at 31<sup>st</sup> 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**

<b>Incumbent:</b>	<b>Revd Paul Parks</b>	<b>Chairman</b>
<b>Readers:</b>	<b>Mr Roger Mitchell</b> <b>Mr Peter Acton</b>	
<b>Wardens:</b>	<b>Mrs Lynne Clayton</b> <b>Mr Simon Jones</b> <b>Mr Roy Gaved</b>	<b>From April 2018</b> <b>Until April 2018</b>

<b>Elected Members:</b>	<b>Mr Julian Anderson</b> <b>Dr Robin Holmes</b> <b>Until April 2018</b> <b>Mr Ray Keene - Treasurer</b> <b>Mr Jason Morton</b> <b>From April 2018</b> <b>Ms Jenny Pascoe</b> <b>Mr Chris Potter</b> <b>Mr Richard Short – Vice chairman</b> <b>Mr David Walker</b> <b>Mrs Kim Warren</b> <b>Mrs Lynn White</b>
<b>Deanery Synod:</b>	<b>Dr John Geater</b> <b>Mr Anthony Calton – Deanery Secretary</b> <b>Mrs Sara Hackett</b>
<b>PCC Secretary:</b>	<b>Mrs Jennifer Summers-Day</b>

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 3 year period 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.

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

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Date.....31st March 2019

# 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	2018	2017	Notes
	£	£	£	£	
<b>Income and endowments from:</b>					
Donations and legacies	88,854	100	88,954	108,915	
Charitable activities	658	-	658	942	
Other trading activities	5,827	-	5,827	4,264	
Investments	186	-	186	98	
Other receipts	130	-	130	240	
<b>Total income</b>	<b>95,655</b>	<b>100</b>	<b>95,755</b>	<b>114,459</b>	<b>2</b>
<b>Expenditure on:</b>					
Raising funds	109	-	109	55	
Charitable activities	99,955	722	100,677	96,883	
Other trading activities	5,170	-	5,170	4,997	
Other expenditure	-	-	-	-	
<b>Total expenditure</b>	<b>105,234</b>	<b>722</b>	<b>105,956</b>	<b>101,935</b>	<b>3</b>
<b>Net income or (net expenditure)</b>	<b>(9,579)</b>	<b>(622)</b>	<b>(10,201)</b>	<b>12,524</b>	
<b>Other recognised gains/(losses):</b>					
Gains/(losses) on revaluation of fixed assets	-	-	-	-	11
Other gains/(losses)	-	-	-	-	
<b>Reconciliation of funds:</b>					
<b>Net movement in funds</b>	<b>(9,579)</b>	<b>(622)</b>	<b>(10,201)</b>	<b>12,524</b>	
<b>Total funds brought forward</b>	<b>29,727</b>	<b>19,421</b>	<b>49,148</b>	<b>36,624</b>	
<b>Total funds carried forward</b>	<b>20,148</b>	<b>18,799</b>	<b>38,947</b>	<b>49,148</b>	



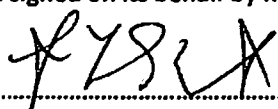
# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Balance Sheet

Our financial position and summary of funds at the year end:	Total Funds	Total Funds	
	2018	2017	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	1	1	
Heritage assets	-	-	
Endowed investments	-	-	
<b>Total fixed assets</b>	<b>1</b>	<b>1</b>	<b>11</b>
Stocks	-	-	
Debtors	3,809	4,150	13
Investments	-	-	
Cash at bank and in hand	44,518	54,725	
<b>Total current assets</b>	<b>48,327</b>	<b>58,875</b>	
Creditors: Amounts falling due within one year	(9,381)	(9729)	15
<b>Net current assets or (liabilities)</b>	<b>38,946</b>	<b>49,146</b>	
<b>Total assets less current liabilities</b>	<b>38,947</b>	<b>49,147</b>	
Creditors: Amounts falling due after more than one year	-	-	
Provisions for liabilities	-	-	
<b>Total net assets or (liabilities)</b>	<b>38,947</b>	<b>49,147</b>	
<b>The funds of the charity:</b>			
Endowment funds			
Restricted income funds	18,799	19,421	14
Unrestricted funds	20,148	29,726	14
<b>Total unrestricted funds</b>	<b>20,148</b>	<b>29,726</b>	
<b>Total charity funds</b>	<b>38,947</b>	<b>49,147</b>	<b>14</b>

This Financial Report for the year ended 31st December 2018, including the notes following, was approved by the PCC and signed on its behalf by Mr Richard Short, PCC Vice chairman:



Date 31st March 2019

# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Notes to the Financial Report

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### 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.

#### Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### 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.

#### 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

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### 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 share is accounted for on an annual basis, reflecting the allocation agreed with our Deanery. Any parish share 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 01/01/2005 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% Straight line
Audio visual equipment	33% Straight line
Office equipment	25%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values are 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. Following regular impairment reviews, provision will be made if there has been any permanent diminution in value.

### 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, National Westminster Bank, Hastings or CAF Bank.

# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Notes to the Financial Report

2 Analysis of income and endowments	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Fund	Fund/s	2018	2017	
	£	£	£	£	
Planned giving (excl. tax refunds)	62,104		62,104	77,948	
Planned giving (no tax refunds)	9,774	100	9,874	9,545	
Loose cash collections	1,450	-	1,450	1,935	
Gift Aid recoverable	15,526		15,526	19,487	
Legacies		-			
Grants		-		-	
<b>Donations and legacies</b>	<b>£88,854</b>	<b>£100</b>	<b>£88,954</b>	<b>108,915</b>	
Fees for weddings & funerals	658	-	658	942	
<b>Charitable activities</b>	<b>£658</b>	<b>-</b>	<b>£658</b>	<b>942</b>	
Letting income	5,827	-	5,827	4,264	
<b>Other trading activities</b>	<b>£5,827</b>	<b>-</b>	<b>£5,827</b>	<b>4,264</b>	
Bank & CBF deposit interest	186		186	98	
<b>Investments</b>	<b>£186</b>		<b>£186</b>	<b>98</b>	
Other receipts	130	-	130	240	
<b>Total income and endowments on all funds</b>	<b>£95,655</b>	<b>£100</b>	<b>£95,755</b>	<b>114,459</b>	<b>2</b>

# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Notes to the Financial Report

<b>3 Analysis of expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Fund</b>	<b>Fund/s</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	£	£	£	£	
Stewardship costs	109	-	109	55	
<b>Cost of raising funds</b>	<b>£109</b>		<b>£109</b>	<b>55</b>	
Charitable grants and donations	8,000		8,000	8,550	4
Diocesan parish share	50,986	-	50,986	53,318	
Clergy expenses	4,838	-	4,838	5,040	
Salaries Inc Pension & Life cover	11,864		11,864	11,624	5
Upkeep of services	1,591	-	1,591	1,443	
Church running costs	13,327	-	13,327	4,035	
Youth/children's work	405	-	405	363	
Church maintenance and repair	6,707		6,707	9,137	
Upkeep of churchyard	930		930	650	
Community & Mission activities	50	662	712	1,368	
Bank charges	548	60	608	659	
Governance	708	-	708	696	9
<b>Cost of charitable activities</b>	<b>£99,954</b>	<b>£722</b>	<b>£100,676</b>	<b>96,883</b>	
Church hall running costs	5,171		5,171	4,997	
<b>Cost of other trading activities</b>	<b>£5,171</b>		<b>£5,171</b>	<b>4,997</b>	
<b>Total expended on all funds</b>	<b>£105,234</b>	<b>£722</b>	<b>£105,956</b>	<b>101,935</b>	

<b>4 Missionary and charitable giving</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Fund</b>	<b>Fund/s</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	£	£	£	£	
<b>Overseas:</b>					
<i>Split between 7 beneficiaries</i>	3,400		3,400	3,400	
<b>Home:</b>					
<i>Split between 11 beneficiaries</i>	4,600	-	4,600	5,150	
	8,000		8,000	8,550	

<b>5 Staff costs</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Fund</b>	<b>Fund/s</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	£	£	£	£	
<b>Remuneration</b>					
<i>Wages and salaries</i>	11,232		11,232	11,076	
<i>Employer social security costs</i>					
<i>Employer pension costs Inc Life Cover</i>	562	-	562	548	
	11,794		11,794	11,624	

St Helen's 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 scheme separately from those of the Employer (St Helen's PCC) 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.

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed 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 Retirement Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is a multi-employer scheme as described in Section 28 of FRS 102 as it is not possible to attribute the Pension Builder scheme's assets and liabilities to specific employers. This means 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. (2018 £449/2017 £443)

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 £3,163, Environmental charges £805, Travel, hospitality, postage, telephone £870.

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

## 7 Transactions with persons related to PCC members

Payments totalling £2080 were made to a relative of a PCC member for cleaning St Helen's Church and associated buildings.

The Parish Administrator, related to a PCC member, was paid a total of £11,794 gross including pension costs and life cover.

## 8 Transactions with related charities

There are no related charities.

<b>9 Governance</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Funds</b>	<b>Fund/s</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<i>Independent examination</i>	708		708	696	
	708	-	708	696	

## 11 Fixed assets

<b>Tangible fixed assets</b>	<b>Freehold land</b>	<b>Audio visual</b>	<b>Office</b>	<b>Total fixed</b>	
	<b>and buildings</b>	<b>equipment</b>	<b>equipment</b>	<b>assets</b>	<b>Notes</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Cost or valuation</b>					
At 1 January 2018	1			1	
Additions	-	-			
Disposals	-				
Revaluation		-	-		
<b>At 31 December 2018</b>	<b>1</b>			<b>1</b>	
<b>Charge for impairment</b>					
At 1 January 2018	-				
Additions	-				
Disposals	-				
Revaluation	-	-	-	-	
<b>At 31 December 2018</b>	<b>-</b>		<b>-</b>		
<b>Net book amounts</b>					
<b>At 31 December 2018</b>	<b>1</b>			<b>1</b>	
<b>At 31 December 2017</b>	<b>1</b>			<b>1</b>	

# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Notes to the Financial Report

<b>13 Net assets by fund</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Funds</b>	<b>Fund/s</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	£	£	£	£	
Fixed assets for church use	1		1	1	
Investment fixed assets	-	-			
Current assets (except cash)	3,809		3,809	4,150	
Cash at bank and on deposit	25,719	18,799	44,518	54,725	
Current liabilities	(9,381)	-	(9,381)	(9,729)	
		-			
	<b>£20,148</b>	<b>£18,799</b>	<b>£38,947</b>	<b>49,147</b>	

<b>14 Debtors</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Funds</b>	<b>Funds</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	£	£	£	£	
Income tax recoverable	3,809		3,809	4,150	
Prepayments and accrued income		-			
Other debtors		-		-	
	<b>£3,809</b>		<b>£3,809</b>	<b>4,150</b>	

<b>15 Creditors: amounts falling due within one year</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>	
	<b>Funds</b>	<b>Fund/s</b>	<b>2018</b>	<b>2017</b>	<b>Notes</b>
	£	£	£	£	
Payroll liabilities	84	-	84	102	
Charity collections	158	-	158	418	
Tithing gifts	8,000	-	8,000	8,550	
Rector's Discretionary Fund	1,039	-	1,039	559	
Funds awaiting allocation	100		100	100	
	<b>£9,381</b>	<b>-</b>	<b>£9,381</b>	<b>9,729</b>	



# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Notes to the Financial Report

<b>17 Comparatives for the statement of financial activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>
	<b>Fund</b>	<b>Funds</b>	<b>2017</b>
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	96,320	12,595	108,915
Charitable activities	942	-	942
Other trading activities	4,264	-	4,264
Investments	98	-	98
Other receipts	240	-	240
<b>Total income</b>	<b>101,864</b>	<b>12,595</b>	<b>114,459</b>
<b>Expenditure on:</b>			-
Raising funds	55	-	55
Charitable activities	95,781	1,102	96,883
Other trading activities	4,997	-	4,997
Other expenditure	-	-	-
<b>Total expenditure</b>	<b>100,833</b>	<b>1,102</b>	<b>101,935</b>
<b>Net gains (or losses) on investments</b>			
<b>Net income or (net expenditure)</b>	<b>1,031</b>	<b>11,493</b>	<b>12,524</b>
<b>Transfers between funds</b>	-	-	-
<b>Other recognised gains/(losses):</b>			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
<b>Reconciliation of funds:</b>			
<b>Net movement in funds</b>	<b>1,031</b>	<b>11,493</b>	<b>12,524</b>
<b>Total funds brought forward</b>	<b>28,696</b>	<b>7,928</b>	<b>36,624</b>
<b>Total funds carried forward</b>	<b>29,727</b>	<b>19,421</b>	<b>49,148</b>

# Parochial Church Council of St Helen, Ore

Registered charity number 1131079

## Notes to the Financial Report

### 18 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.

*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 b/fwd 1 Jan 2018	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2018
	£	£	£	£	£
No endowed funds	-	-	-	-	-
<b>Total of all endowed funds</b>				-	
Buildings Vision Fund	2,961		30	-	2,931
Mission Vision Fund	16,460	100	692	-	15,868
<b>Total of all restricted funds</b>	<b>19,421</b>	<b>100</b>	<b>(722)</b>	<b>-</b>	<b>18,799</b>
General Fund	18,814	95,655	(100,013)	(4,000)	10,456
Quinquennial Repairs Fund	10,912		(5,221)	4,000	9,691
Church Hall & Office Fund	1	-	-		1
<b>Total of all unrestricted funds</b>	<b>29,727</b>	<b>95,655</b>	<b>(105,234)</b>		<b>20,148</b>
<b>Total funds</b>	<b>£49,148</b>	<b>£95,755</b>	<b>£(105,956)</b>		<b>£38,947</b>

# **Independent Examiner's Report to the PCC of St. Helen's Church, Ore with St. Barnabas for the Year Ended 31<sup>st</sup> December, 2018**

I report to the members of the PCC of St Helen's, Ore on my examination of the accounts for the year ended 31<sup>st</sup> December 2018 .

## **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 .....  .....

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