

CHARITY REGISTRATION NUMBER: 1128172

**The Parochial Church Council of the Ecclesiastical Parish
of St Helen's Church. Cliffe with Hoo**

Trustees' Annual Report and Financial Statements

31 December 2021

ERIC PARRY & CO

Accountants
49 The Grove
Gravesend
Kent
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**The Parochial Church Council of the Ecclesiastical Parish of St
Helen's Church. Cliffe with Hoo**

Financial Statements and Trustees' Annual Report

Year ended 31 December 2021

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The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited Financial Statements and Trustees' Annual Report of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo
Charity registration number	1128172
Principal office	St Helen's Church Church Street Cliffe Rochester ME3 7QP

The trustees

Rev A. Hobbs

Mr R. Thompson
Mr P. Sutton
Mrs L. Twitchett
Mrs V. Bottrill
Mr C. Felstead
Mr D. Green
Mrs I. Dalton-Brown
Mrs P. Leviston
Miss A. Evans
Mr P. Jackson

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Incumbent	Andrew Hobbs	Chairmen
Associate Minister	Jill Wright	
Church Wardens	Robin Thompson	
	Paul Sutton	
Deanery Synod Members	Linda Twitchett	
Elected Members	Vivienne Bottrill	
	Ingrid Dalton Brown	
	Clint Felstead	
	David Green	
	Peter Jackson	
	Pat Leviston	
Secretary	Angela Evans	
Treasurer	Doreen Ellis	

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Objectives and activities

Background

The PCC of St Helen's Church, Cliffe has the responsibility of cooperating with the incumbent, Rev Andrew Hobbs, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Public benefit

The PCC Members/Trustees have had due regard to the Charity Commission's guidance on public benefit. In particular St Helens Church has provided public benefit in relation to the advancement of religion and of community development; it has also provided for the relief of poverty and advancement of education, the arts, culture and heritage.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Safeguarding

We have continued the process of reviewing our policies and have ensured that the PCC complies with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 "(duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults)."

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Achievements and performance

Church Electoral Roll

The Church Electoral Roll stood at 99 at the Annual General Meeting in May.

Review of the year

The Rev Andrew Hobbs is Priest-in-Charge. He is supported by David Green (Licensed Lay Minister). Rev Jill Wright (Associate Minister) provides cover when needed. Paul Sutton and Rob Thompson are Church Wardens.

The COVID pandemic continued to have a large effect on the Sunday morning services but we were able to return to a greater degree of normality by the end of the year. We continued to provide online service options for the first half of the year and stopped over the summer as the workload was excessive as a sense of normality returned.

Trustees' Report

St Helen's aims to support different charities throughout the year by giving, hosting of events and practical assistance. During 2021 however, this was not possible in the same way as previous years.

An upsurge of COVID over the winter and tragic events in the village meant that Christmas was not normal. Neither carol service took place and those services which did take place saw the number attending halve from usual levels.

St. Helen's house is available for use by the church and community. The flat became vacant during the year and the PCC spent time considering the future of the flat and St Helen's house.

The churchyard is well maintained by generous work from volunteers and is assisted by a supplementary grant from the Parish Council.

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Financial review

The results for the year are set out on pages 9 to 16

The total income for the year amounts to £113,865 and the total expenditure to £206,150 of which £1,137 represents depreciation. Net Expenditure results in a deficit for the year of £92,285. Our reserves policy of maintaining two to four months of normal running costs remains.

Policy on reserves

It is the PCC members / trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the charity to meet its commitments as they fall due.

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Structure, governance and management

Nature of governing document

The PCC is constituted under the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969, as amended) and functions under the Parochial Church Councils (Powers) Measure 1956, as amended

Recruitment and appointment of trustees

The method of appointment of PCC members/trustees is set out in the Church Representation Rules, Advice for trustees published by the Charity Commission is given to new PCC members/trustees at PCC Meetings. Trustees have free access to the day to day running of the Church to ensure that they are fully aware of the activities and methods of the charity.

Induction and training of trustees

Members of the PCC are either ex officio, or elected by the Annual Parochial Church Meeting in accordance with the Church Representation rules. The members of the PCC who served during the year, are as stated in the Information Page.

Organisational structure

Four sub-committees are formed as follows:

Worship

Prayerfully considers various aspects of the current and future worshipping life of St Helen's Church.

Standing and Finance

This is a combination. The Standing committee is the only one required by law and has power to conduct the business of the PCC subject to any directions, between the whole Council meetings. The Finance committee helps to plan and monitor income and expenditure.

Building

Attends to the maintenance and management of the church buildings and fabric.

Churchyard

Supervises the maintenance and management of the church yard.

The committees mostly only meet as occasion demands.

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Structure, governance and management *(continued)*

Major risks and management of those risks

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate the charity's exposure to major risks. We have a child protection policy in place, and an officer nominated. We have also adopted the diocesan policy relating to the Disclosure and Barring Service. We have an officer monitoring Health and Safety issues throughout the year, and the PCC considers any matters that arise.

The trustees' annual report was approved on5th May 2021..... and signed on behalf of the board of trustees by:

.....
Doreen Ellis
Trustee

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Year ended 31 December 2021

I report to the trustees on my examination of the Financial Statements and Trustees' Annual Report of The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the Financial Statements and Trustees' Annual Report in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's Financial Statements and Trustees' Annual Report 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 charity as required by section 130 of the Act; or
2. the Financial Statements and Trustees' Annual Report do not accord with those records; or
3. the Financial Statements and Trustees' Annual Report 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.

.....
Ian Proctor
Independent Examiner

Date 5th May 2021

108 Bush Road
Cuxton
Rochester
ME2 1HA

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Statement of Financial Activities

Year ended 31 December 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	41,909	48,725	90,634	46,010
Charitable activities	5	23,156	–	23,156	16,832
Investment income	6	75	–	75	159
Total income		<u>65,140</u>	<u>48,725</u>	<u>113,865</u>	<u>63,001</u>
Expenditure					
Expenditure on charitable activities	7	147,705	48,725	196,430	52,413
Other expenditure	8	9,720	–	9,720	11,239
Total expenditure		<u>157,425</u>	<u>48,725</u>	<u>206,150</u>	<u>63,652</u>
Net expenditure		<u>92,285</u>	<u>–</u>	<u>92,285</u>	<u>651</u>
Transfers between funds		(28,427)	28,427	–	–
Net movement in funds		<u>(120,712)</u>	<u>28,427</u>	<u>(92,285)</u>	<u>(651)</u>
Reconciliation of funds					
Total funds brought forward		333,074	–	333,074	333,725
Total funds carried forward		<u>212,362</u>	<u>28,427</u>	<u>240,789</u>	<u>333,074</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 15 form part of these Financial Statements and Trustees' Annual Report.

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	118,962	120,099
Current assets			
Debtors	13	4,404	4,234
Cash at bank and in hand		118,358	208,901
		122,762	213,135
Creditors: amounts falling due within one year	14	935	160
Net current assets		121,827	212,975
Total assets less current liabilities		240,789	333,074
Funds of the charity			
Restricted funds		—	4,276
Unrestricted funds		240,789	328,798
Total charity funds	15	240,789	333,074

These Financial Statements and Trustees' Annual Report were approved by the board of trustees and authorised for issue on5th May 2021....., and are signed on behalf of the board by:

Doreen Ellis

Trustee

The notes on pages 11 to 15 form part of these Financial Statements and Trustees' Annual Report.

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Notes to the Financial Statements and Trustees' Annual Report

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Church Street, Cliffe, Rochester, Kent, ME3 7QP.

2. Statement of compliance

These Financial Statements and Trustees' Annual Report have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The Financial Statements and Trustees' Annual Report have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The Financial Statements and Trustees' Annual Report are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Furniture and equipment	- 20% reducing balance
Freehold improvement	- 20% reducing balance

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Notes to the Financial Statements and Trustees' Annual Report *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Depreciation *(continued)*

Asset class	Depreciation method and rate
Freehold Property	Nil

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered not to be material, on the basis that the asset has a very long useful life.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Collections at all services	3,939	–	3,939
Donations and Appeals	14,708	48,725	63,433
Gift Aid reclaimed	5,785	–	5,785
Planned giving	17,477	–	17,477
	<u>41,909</u>	<u>48,725</u>	<u>90,634</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Collections at all services	3,458	–	3,458
Donations and Appeals	2,258	8,000	10,258
Gift Aid reclaimed	7,709	–	7,709
Planned giving	24,585	–	24,585
	<u>38,010</u>	<u>8,000</u>	<u>46,010</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fetes, Fairs, other fundraising events	3,949	3,949	710	710
Church House lettings	2,630	2,630	6,139	6,139
Magazines	2,623	2,623	3,210	3,210
Fees and supplies	13,954	13,954	6,773	6,773
	<u>23,156</u>	<u>23,156</u>	<u>16,832</u>	<u>16,832</u>

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Notes to the Financial Statements and Trustees' Annual Report *(continued)*

Year ended 31 December 2021

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Investment interest	75	75	159	159

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Support costs	147,705	48,725	196,430

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Support costs	48,689	3,724	52,413

8. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Depreciation charge	1,137	1,137	1,421	1,421
Printing, postage and stationery	2,561	2,561	2,786	2,786
Bank charges	229	229	256	256
Insurance	5,463	5,463	6,616	6,616
Accountancy fees	330	330	80	80
Independent Examiner fees	—	—	80	80
	<u>9,720</u>	<u>9,720</u>	<u>11,239</u>	<u>11,239</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,137</u>	<u>1,422</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the Financial Statements and Trustees' Annual Report	<u>—</u>	<u>80</u>

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Notes to the Financial Statements and Trustees' Annual Report *(continued)*

Year ended 31 December 2021

11. Trustee remuneration and expenses

The Incumbent receives a stipend. No other trustees received any remuneration from the charity during the year.

12. Tangible fixed assets

	Land and buildings £	Equipment £	User defined asset £	Total £
Cost				
At 1 January 2021 and 31 December 2021	<u>114,413</u>	<u>48,721</u>	<u>60,682</u>	<u>223,816</u>
Depreciation				
At 1 January 2021	–	45,785	57,932	103,717
Charge for the year	–	587	550	1,137
At 31 December 2021	<u>–</u>	<u>46,372</u>	<u>58,482</u>	<u>104,854</u>
Carrying amount				
At 31 December 2021	<u>114,413</u>	<u>2,349</u>	<u>2,200</u>	<u>118,962</u>
At 31 December 2020	<u>114,413</u>	<u>2,936</u>	<u>2,750</u>	<u>120,099</u>

13. Debtors

	2021	2020
	£	£
Trade debtors	<u>4,404</u>	<u>4,234</u>

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	<u>935</u>	<u>160</u>

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Notes to the Financial Statements and Trustees' Annual Report *(continued)*

Year ended 31 December 2021

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>333,074</u>	<u>65,140</u>	<u>(157,425)</u>	<u>240,789</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>333,725</u>	<u>55,001</u>	<u>(59,928)</u>	<u>328,798</u>

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund -	<u>—</u>	<u>48,725</u>	<u>(48,725)</u>	<u>—</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted Fund -	<u>—</u>	<u>8,000</u>	<u>(3,724)</u>	<u>4,276</u>

**The Parochial Church Council of the Ecclesiastical Parish of St
Helen's Church. Cliffe with Hoo**

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements and trustees' annual report.

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Collections at all services	3,939	3,458
Donations and Appeals	63,433	10,258
Gift Aid reclaimed	5,785	7,709
Planned giving	17,477	24,585
	<u>90,634</u>	<u>46,010</u>
 Charitable activities		
Fetes, Fairs, other fundraising events	3,949	710
Church House lettings	2,630	6,139
Magazines	2,623	3,210
Fees and supplies	13,954	6,773
	<u>23,156</u>	<u>16,832</u>
 Investment income		
Investment interest	75	159
	<u>75</u>	<u>159</u>
 Total income	<u><u>113,865</u></u>	<u><u>63,001</u></u>

The Parochial Church Council of the Ecclesiastical Parish of St Helen's Church. Cliffe with Hoo

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Home Missions and Church Societies	1,015	1,025
Parish share and Stipend	43,426	40,736
Church running expenses	7,257	4,932
Church maintenance	136,598	3,363
Upkeep of churchyard	2,071	396
Church house running costs	4,830	994
Organist and Choir	1,233	967
	<u>196,430</u>	<u>52,413</u>
 Other expenditure		
Depreciation charge	1,137	1,421
Printing, postage and stationery	2,561	2,786
Bank charges	229	256
Insurance	5,463	6,616
Accountancy fees	330	80
Independent Examiner fees	—	80
	<u>9,720</u>	<u>11,239</u>
 Total expenditure	<u>206,150</u>	<u>63,652</u>
 Net expenditure	<u>92,285</u>	<u>651</u>