

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**

31st December 2022

Prepared by

Linda Twitchett, St Helen's Church Treasurer

lindatwitchett@hotmail.com

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

2022 Return of Parish Finance Spreadsheet	Appendix I
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31st December 2022

Herewith the trustees present their report and the unaudited Financial Statements and Trustees' Annual Report of the charity for the year ended 31st December 2022.

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 Kent ME3 7QP
The trustees	Rev A Hobbs (until April 2022) Mr R Thompson Mr P Sutton Mr D Green Mrs L Twitchett Miss A Evans Mrs V Bottrill Mr P Jackson Mrs I Dalton-Brown Mr C Felstead/Mrs M Tring (part year) Mrs P Levison/Mr W West (part year) Mrs B Woollett (part year)

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Incumbent Rev Andy Hobbs (interregnum from April 2022)

Licenced Lay Preacher Dave Green

Elected Members	Vivienne Bottrill
	Peter Jackson
	Ingrid Dalton-Brown
	<i>Clint Felstead (resigned April 2022)</i>
	<i>Pat Levison (resigned April 2022)</i>
	Mandy Tring (elected April 2022)
	Wayne West (elected April 2022)
	Brenda Woollett (elected April 2022)

Secretary/Deanery Synod Angela Evans

Treasurer/Deanery Synod Linda Twitchett

Objectives and activities

Background

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

In the period of interregnum, the PCC of St Helen's Church, Cliffe has the responsibility of supporting the Church Wardens and the Lay Preacher in the services of the church whilst working with visiting ministers to assist in the period without a priest in charge.

Public Benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charity 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)."

Church Electoral Roll

The Church Electoral Roll stood at 96 at the APCM in May 2022

Review of the year

The Reverend Andy Hobbs resigned as priest in charge and left the parish of St Helens of Cliffe in April 2022. The church has continued to run Sunday services and perform numerous weddings, funerals and conduct some Holy Communion services with the dedication of Lay Preacher Dave Green, the Church Wardens, Robin Thompson and Paul Sutton and support from visiting ministers.

31st December 2022

Trustees' Report

St Helen's aims to support different charities throughout the year, hosting events and practical assistance.

We were able to hold our Christmas Fair and amazing Christingle and Christmas services which were well received by the local community.

The Children's Society, Friends of Kent Churches, Caring Hands, The Royal British Legion, Shoe boxes for Rumania via AMEN and Food Bank collections were all supported by St Helen's Church in 2022.

St Helen's House is available for use by the church and the community and hosts various clubs, fellowships and activities for all ages through the week and also offers a warm space in these times of energy crisis.

We were able to offer a tenancy on our property, Cobblecove House, to a young couple in need of economical accommodation and their inhabitation has kept the property in good working order and contributed to the funds of running St Helen's House and the Church itself.

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

Unfortunately two acts of vandalism on the church itself took place this year. Local youths broke and damaged our stained glass windows and a theft of lead from the porch roof led to water damage to a storage area and the church electrics. The costs of these damages were claimed from our insurance where possible.

The cost to heat the church and St Helen's house have risen due to the energy crisis however we were able to obtain an energy grant from the Diocese and a Patronage scheme introduced to obtain donations towards the running costs of the church have brought in additional funds this year.

Financial Review

The results for the year are set out on pages 9 to 14

It was agreed with advice from our accountant to switch from accruals and prepayments to a receipts and payments system of recording church finances for the year ending 31st December 2022.

The total income for the year amounts to £92,404 and the total expenditure to £99,681. Net expenditure results in a deficit for the year of £7277. 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 there are sufficient free reserves to provide financial flexibility and to enable the charity to meet its commitments as they fall due.

31st December 2022

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 representatives/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

Due to the period of interregnum, the sub-committees previously elected have not remained active in this current year, although our buildings committee have worked hard with our suppliers and the insurance company to arrange all the repairs following the vandalism.

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 also have adopted the diocesan policy relating to the Disclosure and Barring Service. We have an office monitoring the Health and Safety issues throughout the year, and the PCC considers any matters that arise.

16/4/23

The trustees' annual report was approved on and signed on the behalf of the board of trustees by



.....

Linda Twitchett

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 2022

I report to the trustees on my examination of the accounts of the above charity ("The Charity") for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the Accounts and Annual Report in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145 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 accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records.

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



David Baldwin
Independent Examiner

18th April 2023

10 Chesterton Road
Cliffe
Rochester
ME3 7QX

31st December 2022**Statement of Financial Activities**

		2022		2022	2021
		Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
	Note				
Income & Endowments					
Donations & Legacies	4	50,393	5,956	56,348	90,634
Charitable activities	5	24,825	4,800	29,625	23,156
Investment Income		6,431	0	6,431	75
Total Income	6	81,649	10,755	92,404	113,865
Expenditure					
Expenditure of Charitable activities	7	51,711	34,472	86,183	196,430
Other Expenditure	8	13,498	0	13,498	9,720
Total Expenditure	9	65,209	34,472	99,681	206,150
Net Expenditure		16,439	-23,717	7,277	92,285
Transfers between funds		0	0	0	0
Net movement in funds		16,439	-23,717	-7,277	-92,285
Reconciliation of funds					
Total funds brought forward		212362	28427	240789	333074
Total funds carried forward				233,512	240,789

The statement of financial activities includes all gains and losses recognised in the year.

The income and expenditure derive from continuing activities.

The 2021 comparative figures are taken from the 31/12/21 approved Trustees' Annual Report and Financial Statement document.

31st December 2022**Balance Sheet at 31 December 2022**

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets Land & Buildings	12	114,413	114,413
Tangible Fixed Assets Equipment		2,560	4,549
Total		116,973	118,962
Current Assets	13		
Debtors		0	4,404
Cash at bank and in hand		102,795	118,358
		102,795	122,762
Creditors: amounts falling due within one year	14	0	935
Net Current Assets		102,795	121,827
Total Assets less Current Liabilities		219,768	240,789
Funds of the charity			
Restricted Funds		43,342	
Unrestricted Funds		59,453	240,789
Total Charity Funds	15	217,208	240,789

These Financial Statements and Trustees' Annual Report were approved by the board of trustees and authorised for issue on the16/4/23..... and are signed on behalf of the board by;



Linda Twitchett

Treasurer & Trustee

Notes to the Financial Statements and Trustee's Annual Report

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 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.

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

These accounts have been prepared on a receipts and payments basis for the year ending 31st December 2022.

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

Asset class		Depreciation & Rate
Furniture and equipment	-	20% reducing balance.
Freehold Property	-	Nil

Note: Freehold property is considered to be Cobblecove House and St Helen's House.

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

31st December 2022**4. Donations and Legacies**

No new legacies were bequeathed in 2022.

	2022		2021		2022	2021
	Unrestricted funds £	Restricted Funds £	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
Donations						
Legacies Received	0	0	0	0	0	0
Collections at all services	5,433	0	3,939	0	5,433	3939
Donations & appeals	15,287	5,956	14,708	48,725	21,243	63433
Gift Aid Reclaimed	7,554	0	5,785	0	7,554	5785
Planned To Give	22,119	0	17,477	0	22,119	17477
Total	50,393	5,956	24,432	48,725	56,348	90,634

5. Charitable Activities & Investment Income

	2022		2021		2022	2021
	Unrestricted funds £	Restricted Funds £	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
Charitable Activities						
Fetes, Fairs, other fundraising	5,330	4,800	3,949	0	10,129	3949
Income from Investments	6,431	0	2,630	75	6,431	2705
Magazines	3,474	0	2,623	0	3,474	2623
Fees & Supplies	6,002	0	13,954	0	6,002	13954
Other	10,019	0			10,019	0
Total	31,256	4,800	23,156	75	36,055	23,231

6. Income Summary

	2022		2021		2022	2021
	Unrestricted funds £	Restricted Funds £	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
Donations	50,393	5,956	41,909	48,725	56,348	90,634
Charitable Activities	31,256	4,800	23,156	75	36,055	23,231
Total Income	81,649	10,755	65,065	48,800	92,404	113,865

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

31st December 2022**7. Expenditure on charitable activities by fund type**

	2022		2021		2022	2021
	Unrestricted funds £	Restricted Funds £	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
Support Costs	51,711	34,472	147,705	48,725	86,183	196,430

8. Other Expenditure

	2022		2021		2022	2021
	Unrestricted funds £	Restricted Funds £	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
Other Expenditure						
Depreciation & write off	1,989	0	1,137	0	1,989	1,137
Printing, postage, stationery	3,667	0	2,561	0	3,667	2,561
Bank Charges	413	0	229	0	413	229
Insurance	7,099	0	5,463	0	7,099	5,463
Accountancy Fees	250	0	250	0	250	250
Independent Examiner	80	0	80	0	80	80
Total	13,498	0	9,720	0	13,498	9,720

9. Total Expenditure

	2022		2021		2022	2021
	Unrestricted funds £	Restricted Funds £	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
Support Costs	51,711	34,472	147,705	48,725	86,183	196,430
Other Expenditure	13,498	0	9,720	0	13,498	9,720
Total Expenditure	65,209	34,472	157,425	48,725	99,681	206,150

10. Trustee remuneration and expenses

The incumbent, Andy Hobbs, received a stipend in this financial year. After he moved on, we continued to meet our full Parish Share obligation until a reduction was agreed in November 2022.

Some costs have been incurred with the expense claims from our visiting clergy.

No other trustees received any remuneration from the charity during the year.

31st December 2022

11. Tangible Fixed Assets

No depreciation was made against St Helen's House or Cobblecove House as a long standing tangible asset. A depreciation cost of £640 was assigned against furniture assets and £1349 of tangible assets were written off. No new assets were added to the ledger.

12. Debtors & Creditors falling due within one year.

Due to switching to receipts & payments accounts records – there are no debtors or creditors falling outside of the current financial year to declare.

13. Analysis of cost of running St Helen's Church Building

St Helen's Church Building Utility Bills	£5,132
St Helen's Church Running Expenses	£13,603
	£18,735

This equates to £1561 per month or £51 per day

30 Are your accounts Receipts and Payments [X] OR Accruals [] ? (indicate ONE)				Diocese: St Helens Cliffe	
RECEIPTS/INCOME		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	PAYMENTS/EXPENDITURE	
Voluntary giving				Costs of generating funds	
1 Regular giving	£22,119	£0		17 Costs of fundraising activities	£528
3 Collections at services	£5,433	£0		Church activities	
4 All other giving and voluntary receipts, including special appeals (recurring and one-off donations)	£9,694	£323		18 Mission giving and donations	£100
6 Gift Aid Recovered	£7,554	£0		19 Diocesan parish share contribution	£0
7 Legacies received (capital value)	£0	£0		20 Salaries, wages and honoraria	£405
8 Grants (include recurring and one-off)	£5,593	£5,633		21 Clergy and staff expenses	£1,557
Total voluntary giving	£50,393	£5,956		Church expenses	
Activities for generating funds				22 Mission and evangelism costs	£125
9 Fundraising activities (gross proceeds)	£5,330	£4,800		23 Church running expenses (including governance)	£14,765
Income from investments				24 Church utility bills	£9,280
10 Dividends, interest, income from property etc.	£6,431	£0		25 Costs of trading	£0
Church activities				Major capital expenditure	
11 Fees retained by PCC (weddings, funerals etc.)	£6,002	£0		27 Major repairs to the church building	£37,954
12 Trading activities (gross proceeds), NOT fundraising	£3,474	£0		28 Major repairs to church hall/other PCC property including redecoration	£0
Other incoming resources				29 New building work to the church, church hall, clergy housing or other PCC property.	£494
13 Other receipts/income not already listed PLEASE NOTE BRIEF DETAILS IN BOX E	£10,019	£0		Other expenditure	
Totals (from Financial Statements)	Unrestricted	Restricted		99 Other payments/expenditure not already listed	£0
A RECEIPTS/INCOME	£81,649	£10,755		Totals (from Financial Statements)	Unrestricted
B COMBINED TOTAL	£92,404			PAYMENTS/EXPENDITURE	£65,209
PLANNED GIVERS AND LEGACIES				COMBINED TOTAL	£99,681
14 Number of regular givers	30			CASH AND INVESTMENT BALANCES	UNRESTRICTED
16 Number of new legacies received in year 0	0			31 Cash and deposit balances/Net current assets as at 31/12/22	£59,453
Please refer to the accompanying notes to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in PCC Accountability, 5th edn.			32 Investment assets as at 31/12/22		
Name			Date		
Position			Linda Twitchett		
Email or telephone			ltw@st-helens-cliffe.com		
Looking back across 2022, was there any exceptional financial activity affecting movement on cash and investment balances? Please provide details in this box - St Helen's went into Interegnum in April 2022, we have had to request Visiting Vicar assistance for weddings/funerals/communion services. We have also had two episodes of vandalism, one to our stained glass windows and the other being theft of roof lead.					
These might include project or capital expenditure, major equipment purchases, property or asset disposals, new investment or investment sales, new loans or loan repayments - Insurance payouts from claims against damage to church building					