

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 2020

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Website: www.sthelens-ore.org.uk

Incumbent: Rev. T L Bell

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 2020

Our aims and purposes as a charity

It should be noted that Rev P Parks left the parish in January 2020. Rev T Bell became Priest-in-charge in September and also became Priest-in-charge at Christ Church, Ore at the same time.

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 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 2020 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 work carried out in 2020 was severely affected by the precautions made necessary by the Covid – 19 pandemic and the restrictions imposed by the Government. This included the period when our church was unable to hold services and then could only do so subject to reduced numbers and social distancing.

St Helen's has always welcomed visitors from within as well as outside the parish boundary. Visitors attend by personal choice and, it is normally our great pleasure to welcome anyone from all walks of life to take part in the life of the church. However, it became clear that attendance in church was reduced by the need to take personal precautions in accordance with Government guidelines. In normal circumstances we are of the opinion that voluntary attendance to worship the Lord Jesus Christ, is a major demonstration of the public benefit of our activities.

There were 109 parishioners on the church electoral roll as at the Annual Parochial Church Meeting (APCM) which was held in September 2020 (delayed by agreement with the Diocese), of whom half are not resident in the parish. This was a net reduction of 4 members since the last APCM in April 2019. The average weekly attendance at St Helen's, cannot be compared with previous years due to the effect of the Pandemic – in particular it should be noted that regular services have not been held at St Barnabas, our daughter church.

Since the lockdown started in March 2020 St Helen's services have been available on YouTube each Sunday and can be viewed at any time. The average number of views each week is around 80 with a peak of 153. The availability of the service on YouTube has proved popular as indicated by the comments such as shown below:-

"Thanks for this morning's streaming. Still think it's amazing that we can be there and still be at home."

"Thank you to all of you for keeping us in the link with St Helens Church during these difficult times. It is so nice to sit down and join in the singing and the service that you provide for us all."

Teaching, baptising and nurturing new and existing believers.

Canon Penny Avann continued to be of assistance by carrying out services early in the year as did Rev Ray Lockhart. However, during periods where services were not being held there was no opportunity for Baptisms and Funerals to be led by them due to their need to take personal precautions. Canon Avann did assist with recording sermons for services available on YouTube. Members of the church family have also been involved in these recorded services having received permission from the Bishop of Lewes.

An ongoing achievement in the area of nurturing faith and discipleship has been house groups – around 64 members would normally be involved in regular meetings either weekly or fortnightly. Of the total of 9 groups 2 have been meeting via Zoom whilst the others have been supporting their members by regular phone or email contact.

Our youth group have not been able to meet since the start of the lockdown.

The new Priest-in-charge, Rev Tim Bell, was licensed in September and this will give the parish a time of consolidation and new plans for the future. Rev Bell will be looking to meet members of the Fellowship on a more personal basis as the Covid restrictions ease.

Provision of the church building for people to enjoy.

We celebrated 1 baptism and 2 funerals in our church during the year although no weddings took place. We believe that our church will continue 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 occasionally although it has only met when the weather allowed them to be outside. The numbers have been restricted to allow for social distancing.

Unfortunately, the annual celebration for Parchment Trust (a local charity who deal with service users with learning difficulties/physical problems) could not be held this year due to the regulations concerning meetings.

Services could not be held in Hastings Court since all the residents were taking precautions against the pandemic. It is hoped to continue to hold 5 or 6 services each year for the residents once the situation allows.

No Carol services were held in view of the Government guidance in force including the fact that singing by the attendees was not allowed.

The monthly Lunch Club, which has met in St Helen's Hall for many years, has not been able to meet since the lockdown in March 2020 although we hope to restart when the regulations are eased.

CAMEO at St Barnabas and the monthly Film Night have not been held although we would also hope to restart these events when circumstances change.

Because of the pandemic we were only able to hold an Epiphany party in January. No other social events were possible. St Helen's Hall & St Barnabas would normally be used on a regular basis by groups including Slimming World, a Keep Fit club, Brownies, Rainbows and Rangers, National Childbirth Trust meetings and others but these groups have only been able to meet when permitted by Government regulations. In particular the National Childbirth Trust meetings, involving expectant mothers, were unable to meet from the start of lockdown although they continue to keep the situation under review.

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

The following comments relate to the situation before the pandemic and still apply although any actions will only have been possible within the Government rules as applicable.

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 was being 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 were donated to Hastings Foodbank. Gifts at our Harvest service were divided between the Foodbank and work by the parish of Christ Church, Ore to help the community. We are aware that some members of St Helen's are supporting these concerns financially during the time when food cannot easily be collected at church.

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 2021 from 2020 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.

Financial Review

Incoming and outgoing resources

Total receipts on general unrestricted funds received were £80,979 and are detailed in the Financial Report. This compares to the 2019 figure of £95,952. Around £10,800 of the reduction can be identified specifically.

The planned giving through envelopes decreased during the year, mainly because some users of the scheme normally attend St Barnabas. Regular giving by standing order also reduced following members moving away from the area. Gift Aid claimed on General Fund income amounted to just over £12,650 which is a reduction of approximately £1,400 on the previous year reflecting the lower income.

We only received £1,861 from lettings of St Helen's Hall and St Barnabas compared with £6,997 the previous year. Considerable work has been undertaken on the Hall and this should make this more attractive to possible regular users in the future when the current restrictions have been lifted.

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 continues to be 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 £25,750 in 2020 towards these costs. Now that Rev Bell is Priest-in-charge of St Helen's and also the separate parish of Christ Church, Ore the total paid by the 2 parishes will be a larger percentage of the combined Parish Ministry Costs.

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. Christ Church, Ore are paying a half-share of the running costs of St Helen's Rectory since Rev Bell and his family are living there. The financial cost of the Rectory for Christ Church has now reverted to the Diocese.

Staff costs

The PCC pays for a gardener who cuts the grass at both churches and our 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 £1,743 relating to the Rectory and Water Rates amounting to £557 as is normal practice in Chichester Diocese. In addition, Rev Bell was reimbursed for expenses totalling £152.

Mrs Lois Parks, the wife of Rev Parks, was paid a gross total of £5,440 for her duties as Parish Administrator until she left the post at the end of April. The PCC also contributed towards a pension (as required by law) and life cover for Mrs Parks which together cost £272 in 2020.

Repairs to the fabric of the church building

During 2020 an increased figure of £6,000 was set aside in a Designated fund towards costs of repairs identified by the Quinquennial reports and any other major repairs that may arise. £2,300 was spent from this fund and PCC has committed a further £6,400, being roof stonework on St Helen's Church approx. £5,600 and electrical work in the Hall & office £740. As at 31/12/20 this Fund stood at £9,417 so there was around £3,000 available as at the year end with further transfers of £500 being made monthly from General income.

Grants totalling £2,940 were received during the year and spent on the church hall garden plus some outdoor play equipment.

In order to complete the work on the parking area in front of the St Helen's Hall/Office building the PCC has taken an Archdeacon's Loan of £13,000. This loan is interest free and has no fixed repayments. Full repayment is due after 5 years but In order to reduce the outstanding balance we are making quarterly payments of £650 which are being covered by a fresh donation from an existing church member, apart from £200 per annum.

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 £24,209 as at 31/12/20 meets this target although it is not clear whether this position will continue in 2021.

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 £39,033 was invested temporarily at 31st December.

The effects of the Covid pandemic

As has been mentioned in this report the activities normally carried out by St Helen's Church have been restricted by the need to comply with Government regulations/recommendations since March 2020.

Normal weekly services ceased during the early period of lockdown and even when the church was allowed to hold services there were restrictions which reduced the normal attendance levels. With the latest lockdown in December the decision was made to close the church again until restrictions are eased. Viewings on YouTube of the services carried out since March 2020 have been popular and will continue even when the restrictions are eased.

We have been unable to offer our buildings for their normal uses for much of 2020 which has reduced our income although we have still managed to support local and national charities. Our income from regular givers by standing order has held up well apart from expected changes. A few of those members who were using the envelope scheme have switched to standing orders which helps with cashflow. Others of those using this scheme may have withheld their donations until they are able to return to church.

We believe that we should be able to meet our reserves policy and will be able to be financially stable in the short term, mainly due to the high proportion of our givers who pay by standing order.

The restrictions concerning meetings other than normal services has meant that we could not carry out any plans for different events including the 150th anniversary of the opening of the present St Helen's Church building. When Rev Bell was licensed to become Priest-in-charge in September we had to restrict attendance, but the service was viewed over 150 times on YouTube. We hope to celebrate both these milestones more fully once the present restrictions have been lifted.

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 Tim Bell	Chairman From Sep 2020
Curate:		
Reader:	Mr Roger Mitchell	
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	Until September 2020
Mr David Walker	
Mrs Kim Warren	
Mrs Lynn White	
Dr Susanne Jones	From September 2020
Mr Peter Aitken	From September 2020
Mrs Lin Chapman-Holmes	From September 2020
Mr Roger Pook	From September 2020

Ray Keene and Lynn White were re-elected in Sept 2020 for 2 years & 3 years respectively (till APCM 2022 & 2023).
Mrs Lin Chapman-Holmes was elected in September 2020 for 1 year (till APCM 2021).

Deanery Synod

Mrs Suzy Edwards	From September 2020
Mrs Sara Hackett	
Mr Tony Calton	Deanery Secretary
Mrs Christine Aitken	

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 12 members of the church, 4 of whom will be 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.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by Rev Tim Bell, PCC chairman


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Date 10/05/21

The Parochial Church Council of the Ecclesiastical Parish of

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	2020	2019	Notes
	£	£	£	£	
Income and endowments from:					
Donations and legacies	78336	7502	85838	128359	
Charitable activities	617	-	617	1506	
Other trading activities	1861	-	1861	6997	
Investments	165	-	165	267	
Other receipts	-	-	-	-	
Total income	80979	7502	88481	137129	2
Expenditure on:			-		
Raising funds	39		39	38	
Charitable activities	63449	31453	94902	102016	
Other trading activities	7154		7154	5832	
Other expenditure	-	13000	13000	-	
Total expenditure	70642	44453	115095	107886	3
Net gains (or losses) on investments	-	-	-	-	
Net income or (net expenditure)	10337	(36951)	(26614)	29243	
Transfers between funds	(11050)	11050	-	-	10
	(713)	(25901)	(26614)	29243	
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets	-	-	-	-	11
Other gains/(losses)	-	-	-	-	
Reconciliation of funds:					
Net movement in funds	(713)	(25901)	(26614)	29243	
Total funds brought forward	24922	43268	68190	38947	
Total funds carried forward	24209	17367	41576	68190	

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	
	2020	2019	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	1	1	
Heritage assets	-	-	
Endowed investments	-	-	
Total fixed assets	1	1	11
Stocks	-	-	
Debtors	3168	6588	13
Investments	-	-	
Cash at bank and in hand	56856	69609	
Total current assets	60024	76197	
Creditors: Amounts falling due within one year	(9999)	(8008)	14
Net current assets or (liabilities)	50025	68189	
Total assets less current liabilities	50026	68190	
Creditors: Amounts falling due after more than one year	(8450)		
Provisions for liabilities	-	-	
Total net assets or (liabilities)	41576	68190	
The funds of the charity:			
Endowment funds			
Restricted income funds	17367	43268	17
Unrestricted funds	24209	24922	17
Total funds	41576	68190	
Total charity funds	41576	68190	17

This Financial Report for the year ended 31st December 2020, including the notes following, was approved by the PCC and signed on its behalf by Rev Tim Bell, PCC chairman:



Date 16/05/21

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. 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

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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

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Notes to the Financial Report

2 Analysis of income	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2020	2019	Notes
	£	£	£	£	
Planned giving (excl. tax refunds)	50615	3650	54265	56320	
Planned giving (no tax refunds)	14385		14385	15395	
Loose cash collections	682	-	682	1387	
Gift Aid recoverable	12654	912	13566	18152	
Legacies		-			
Grants		2940	2940	19495	
Other special appeals				17610	
Donations and legacies	78336	7502	85838	128359	
Fees for weddings & funerals	617		617	1506	
Charitable activities	617	-	617	1506	
Letting income	1861	-	1861	6997	
Other trading activities	1861	-	1861	6997	
Bank & CBF deposit interest	165		165	267	
Investments	165		165	267	
Total income and endowments on all funds	80979	7502	88481	137129	2

Parochial Church Council of St Helen, Ore

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Notes to the Financial Report

3 Analysis of expenditure	Unrestricted	Restricted	Total Funds	Total Funds	
	Fund	Fund/s	2020	2019	Notes
	£	£	£	£	
Stewardship costs	39	-	39	38	
Cost of raising funds	39		39	38	
Charitable grants and donations	7000		7000	7000	4
Diocesan parish share	25750	-	25750	25000	
Clergy expenses	2452	-	2452	4581	
Salaries inc Pension & Life cover	8472		8472	12446	5
Upkeep of services	1067	-	1067	1532	
Church running costs	6951	-	6951	8177	
Youth/children's work	284	401	685	1136	
Church maintenance and repair	9465	30992	40457	39085	
Upkeep of churchyard	780		780	685	
Community & Mission activities	30		30	986	
Bank charges	478	60	538	668	
Governance	720	-	720	720	
Car Park expenditure	-	13000	13000	-	
Cost of charitable activities	63449	44453	107902	102016	
Church hall running costs	7154		7154	5832	
Cost of other trading activities	7154		7154	5832	
Total expended on all funds	70642	44453	115095	107886	

Parochial Church Council of St Helen, Ore

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Notes to the Financial Report

4 Missionary and charitable giving	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Fund	Fund/s	2020	2019	
	£	£	£	£	
Overseas:					
<i>Split between 4 beneficiaries</i>	1600		1600	2450	
Home:					
<i>Split between 7 beneficiaries</i>	5400	-	5400	4550	
	7000		7000	7000	

5 Staff costs	Unrestricted	Restricted	Total Funds	Total Funds	Notes
	Fund	Fund/s	2020	2019	
	£	£	£	£	
Remuneration					
<i>Wages and salaries</i>	8075		8075	11856	
<i>Employer social security costs</i>					
<i>Employer pension costs inc Life Cover</i>	446	-	446	590	
	8521		8521	12446	

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 did Mrs L Parks as an employee of the PCC from 1/1/2020 to 30/4/2020. Ms H England, the new Parish Administrator, joined Pension Builder 2014 from the start of her employment on 1/9/2020 although the Life Cover was not put in place until 1/10/2020.

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. (2020 £397, 2019 £472)

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Notes to the Financial Report

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. A valuation as at 31 December 2019 was under way as at 31 December 2020 but had not been signed off.

For the Pension Builder 2014 section, the 2016 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 £1743 (2019 £3293), Environmental/water charges £557 (2019 £665), Telephone/broadband £152 (2019 £453).

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

7 Transactions with persons related to PCC members.

The Parish Administrator in post from 1/1/2020 to 30/4/2020, related to a PCC member, was paid a total of £5712 (2019 £12446) 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	
	<u>Funds</u>	<u>Fund/s</u>	<u>2020</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
<i>Independent examination</i>	720		720	720	
	720	-	720	720	

10 Transfers between funds	Unrestricted	Restricted	Total Funds	Total Funds	
	<u>Funds</u>	<u>Fund/s</u>	<u>2020</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
Car park donations receivable in future periods to repay the car park loan from the Archdeacon	(11050)	11050	-	-	
	(11050)	11050	-	-	

The only other transfers were between General Fund and the designated funds – Quinquennial Repairs Fund and Boiler 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 2020	-	-	-	-	
Disposals at carrying value	-	-	-	-	
Purchases at cost	-	-	-	-	
Net gains and revaluation	-	-	-	-	
Market value 31 December 2020	-	-	-	-	

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 2020	1			1	
Additions	-	-			
Disposals	-				
Revaluation		-	-		
At 31 December 2020	1			1	
Charge for impairment					
At 1 January 2020	-				
Additions	-				
Disposals	-				
Revaluation	-	-	-	-	
At 31 December 2020	-		-		
Net book amounts					
At 31 December 2020	1			1	
At 31 December 2019	1			1	

Parochial Church Council of St Helen, Ore

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Notes to the Financial Report

12 Net assets by fund	Unrestricted	Restricted	Total Funds	Total Funds	
	<u>Funds</u>	<u>Fund/s</u>	<u>2020</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
Fixed assets for church use	1		1	1	
Investment fixed assets	-	-			
Current assets (except cash)	3168	-	3168	6588	
Cash at bank and on deposit	28439	28417	56856	69610	
Current liabilities	(7399)	(2600)	(9999)	(8008)	
Long term liabilities	-	(8450)	(8450)	-	
	24209	17367	41576	68190	

13 Debtors	Unrestricted	Restricted	Total Funds	Total Funds	
	<u>Funds</u>	<u>Fund/s</u>	<u>2020</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
Income tax recoverable	3168		3168	6588	
Prepayments and accrued income		-			
Other debtors		-		-	
	3168		3168	6588	

14 Creditors: amounts falling due within one year	Unrestricted	Restricted	Total Funds	Total Funds	
	<u>Funds</u>	<u>Fund/s</u>	<u>2020</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
Payroll liabilities	-	-	-	97	
Charity collections	-	-	-	222	
Tithing gifts	7000	-	7000	7000	
Rector's Discretionary Fund	399	-	399	689	
Archdeacon's Loan		2600	2600	-	
	7399	2600	9999	8008	

Parochial Church Council of St Helen, Ore

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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>2020</u>	<u>2019</u>	<u>Notes</u>
	£	£	£	£	
Archdeacon's Loan		8450	8450		
		8450	8450	-	

The Archdeacon's loan of £13,000 has no fixed repayment date. St Helen, Ore is repaying the loan when the restricted donation are received. The expected donations receivable in a year are £2600 and the loan has been split above on this basis.

16 Comparatives for the statement of financial activities	Unrestricted	Restricted	Total Funds
	<u>Fund</u>	<u>Fund/s</u>	<u>2019</u>
	£	£	£
Income and endowments from:			
Donations and legacies	87182	41177	128359
Charitable activities	1506	-	1506
Other trading activities	6997	-	6997
Investments	267	-	267
Other receipts		-	
Total income	95952	41177	137129
Expenditure on:			-
Raising funds	38	-	38
Charitable activities	85308	16708	102016
Other trading activities	5832	-	5832
Other expenditure	-	-	-
Total expenditure	91178	16708	107886
Net gains (or losses) on investments			
Net income or (net expenditure)	4774	24469	29243
Transfers between funds	-	-	-
Other recognised gains/(losses):			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
Reconciliation of funds:			
Net movement in funds	4774	24469	29243
Total funds brought forward	20148	18799	38947
Total funds carried forward	24922	43268	68190

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 b/fwd 1 Jan 2020	Income incl transfers	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2020
	£	£	£	£	£
No endowed funds	-	-	-	-	-
Total of all endowed funds				-	
Buildings Vision Fund	2901		(1707)	-	1194
Mission Vision Fund	15828		(30)	-	15798
Hall improvement incl car park	23217	7502	(41394)	11050	375
Under 18 Fund	401		(401)		-
Quinquennial Repairs Fund	921		(921)		-
Total of all restricted funds	43268	7502	(44453)	11050	17367
General Fund	19237	80979	(68342)	(18050)	13824
Quinquennial Repairs Fund	5683		(2300)	6000	9383
Church Hall & Office Fund	1	-	-	-	1
Boiler Fund	-	-	-	1000	1000
Total of all unrestricted funds	24922	80979	(70642)	(11050)	24209
Total funds	68190	88481	(115095)	-	41576

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 2020.

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.....06.05.21.....

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