



Wheathampstead
Parochial Church Council

Annual Report & Accounts

**for the year ended
31st December 2021**



Director's Introduction

In 2 Corinthians 4 the apostle Paul writes: being **"hard pressed on every side... perplexed... persecuted... and struck down"** At times during 2021 these words felt most appropriate. After all we'd been through in 2020, we began the year with depleted energy levels and reduced resources. 2021 proved to be a challenging year in many ways.

Of course, there were lots of positives: our joyous outdoor Easter Day Service will live long in the memory as it marked our return to 'in person' worship. But we spent the remainder of the year singing behind masks which was less than ideal, and we have still not resumed all the weekly services we had pre-lockdown. Thanks to a generous legacy, the very positive response to our 2020 financial appeal, and a committed team, we were able to live-stream our main morning service each week to an incredibly high standard. This has been invaluable to those who are still 'Covid Cautious' or unable to come to church - especially the housebound.

Once restrictions eased, I was delighted to Baptise so many 'lockdown' babies and toddlers that I almost became broody myself! Our team invested extra time and resource into the way we prepare and welcome Baptism families - we are patiently waiting to see how fruitful this will be.

The report lists PCC members, ministers and some of our other team members, but there isn't space to list everyone upon whom we rely. So, **a BIG thank you to everyone** who gives their time, effort and energy to make all the activities and ministries in our churches possible.

The challenges we face

The most public challenge we faced in recent years is that pre-existing tensions over styles of worship came to a head over the trial of a digital organ and the choir singing from the chancel. Writing this in April 2022, it is a matter which still needs to be resolved. Sadly, the hurt caused on all sides is likely to have long term impact on our church family.

Throughout the year we kept close control on our expenditure. However, because our rental income was wiped out, and other income streams were greatly reduced, we face a bigger financial deficit than any of us can remember! (See pages 11 to 17).

The biggest challenge we face is missional. Over the past five years our Sunday attendance has declined - dramatically since the pandemic. This means more work being done by fewer people. More importantly, our Sunday congregations do not reflect the age profile (or socio-economic profile) of our parish. Because of this, we are recommending some changes to the very recently agreed Vision to make being **"A church for all generations"** a strategic priority for development (see page 3). We have lots of ideas of ways we can do this, but they will rely on the whole church playing their part. The ambitious plans to make our buildings **vibrant hubs at the heart of our community** remain key to the vision and we have made modest but significant progress on this (see page 3).

The invasion of Ukraine has put all our challenges in perspective. I began with some words from the apostle Paul who also endured great hardship. The full quote is, "We are hard pressed on every side, **but not crushed**; perplexed, **but not in despair**; persecuted, **but not abandoned**; struck down, **but not destroyed**." (2 Corinthians 4:8-9). 2021 was a harder year than we had expected and although the going remains tough in 2022, we are confident that The Lord is Sovereign, and His love endures forever. As we sometimes say in our All-age worship: **God is good... All the time**. St Helen's Church has faithfully served the community of Wheathampstead for over 700 years, and St Peter's similarly in Gustard Wood

for over 110 years. The church has survived greater challenges than the ones we currently face. By the grace of God, we will carry on.

Thank you again, and God bless you,

with love and prayers - **Richard**

The Parish Vision: Pointing the way forward

The Parish's Vision and strategic plan is a framework for how we wish to see the parish developing over the next five years. The PCC is refocusing the Parish Vision for a new five-year period. It agreed a fresh Mission statement and Vision for the five years starting 2022.



Our *Mission* is that we are Living God's Love in Our Community.

Our *Vision* for St Helen's and St Peter's is:

- A vibrant hub at the heart of our community
- Engaging with the needs of those around us
- Helping people encounter God's love

The *Parish's strategic priorities for development* are:

1. Make St Helen's a vibrant hub at the heart of the community with buildings fit for God's mission in 21st century Wheathampstead
2. Develop our church's engagement with the needs of the community
3. Provide varied ways for everyone to encounter God's love

The PCC agreed to delay refreshing the 2016-2021 Vision, which normally would have commenced in early 2021, until the pressures arising from COVID-19 began to ease and society started to find a way out of the restrictions imposed by the pandemic.

The PCC held a Vision Away Day with members of the Ministerial Team in November 2021 to take stock of the changes that we had seen in church life and in society during the pandemic, while looking at the scope to build on the progress made from the parish's previous two five-year Visions. Working out the Vision is becoming a regular part of the agenda at PCC meetings.

An important early priority is to restart work on considering changes that could be made to the St Helen's building to meet the parish's need for better toilet and kitchen facilities and improve provision for welcome, meetings and storage. To the extent that these can be achieved, the church will be better equipped to support the parish Mission and the other elements of the Vision.

Across all three priority areas the parish aims to respond to environmental challenges by lightening its own footprint and encouraging the wider community to join in.

Postscript: The Rector and Chair of the Vision Steering Group will propose to the PCC that the Vision is amended modestly to seek to make the age distribution of the congregation more in line with that of our local community. The strategic priorities become:

1. Make St Helen's a vibrant hub at the heart of the community with buildings fit for God's mission in 21st century Wheathampstead
2. Being a church for all generations
3. Providing opportunities for people to encounter God's love

The Parochial Church Council (PCC)

The combination of mission, vision and strategic priorities provides a framework within which the PCC evaluates our progress and promotes new initiatives for growth.

Role

In accordance with the Church of England Rules, the Wheathampstead Parochial Church Council ("PCC") shares with the Rector and other Ministers the work of promotion in the Parish of "the whole mission of the Church, pastoral, evangelistic, social and ecumenical". It is responsible for the churches of St Helen's and St Peter's, Gustard Wood. The PCC is registered as Wheathampstead PCC with the Charity Commission (charity number 1132924) and can be contacted at the Parish Office, St Helen's Church, High Street, Wheathampstead, AL4 8AA. In planning the activities for the year, the PCC has considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

PCC Activities in 2021

Because of the special circumstances of Covid-19, the Diocese had adjusted the length of the two previous PCC years: an in-person APCM had been held on 2nd April 2019 and the PCC year then ran until the postponed APCM (by Zoom) on 6th October 2020. The next PCC year ran from October 2020 until April 2021 when the APCM was again held by Zoom. We have now returned to a regular pattern of 12-month PCC years with the APCM in spring. Our Annual Report and Accounts look back at a calendar year: this Annual Report and Accounts 2021 looks back at the calendar year 2021.

During its year of office, the PCC has met on ten occasions: sometimes in person and sometimes by Zoom. The PCC was heavily involved in the Away Day in November 2021. PCC meetings continue to comprise devotions, discussions and decision-taking. Individuals are invited to join PCC meetings where their contribution is particularly valuable. A summary of PCC meetings continues to be shared with our mailing list. Annual reports are received from many areas of church life. In addition, the Ministerial Team, sub-committees and other groups continue to meet and report to the PCC during the year reflecting the many aspects of Church life.

Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting. There are up to twelve elected lay members. The list of members who served in 2021 is below. The PCC wishes to record their gratitude to all who have tirelessly assisted in maintaining the momentum of the progress of our vision for Wheathampstead and beyond and in particular to thank those individuals and groups

who have contributed so readily to providing new forms of worship and pastoral care within the restrictions of Covid-19.

Our grateful thanks go to all who have contributed to the governance and decision-making of the church through their service on the PCC. Susan Brown and Barbara Doye were co-opted in May 2021. Martin Thomas has attended our meetings as an observer. Vacancies will exist for lay members to be elected either as Churchwardens at the Meeting of Parishioners or to the PCC at the APCM. Keith Andrews and David Hartley will retire by rotation and be eligible for re-election to the PCC. Susan Brown, Karl Fenwick, Peter Hudson, Clare Mackay and Justine Soothill retire.

List of PCC Members

The following members served on the PCC following the APCM in April 2021.

Name	Capacity	Serving from	Serving to
Revd Richard Banham	Rector & PCC Chair	April 2010	While in office *
Mrs Helen Caldwell	Churchwarden	Elected April 2021	APCM 2022 *
Mr Keith Andrews	Elected Lay Member Deputy Warden from Oct21	Elected April 2019	APCM 2022 *
Mr Simon Best	Elected Lay Member Lay Vice Chair	Elected April 2021	APCM 2024 *
Mrs Madeleine Bigmore	Elected Lay Member Hon. Treasurer	Elected October 2020	APCM 2023 *
Mrs Susan Brown	Co-opted Lay Member	Co-opted May 2021	APCM 2022 *
Mrs Barbara Doye	Co-opted Lay Member	Co-opted May 2021	APCM 2022 *
Mr Karl Fenwick	Elected Lay Member	Elected April 2019	APCM 2022 *
Mr Brian Goleworthy	Deanery Synod Member	Elected October 2020	APCM 2023 *
Mr David Hartley	Elected Lay Member Deputy Warden from Oct21	Elected April 2019	APCM 2022 *
Mr Peter Hudson	Elected Lay Member	Elected April 2019	APCM 2022 *
Mrs Clare Mackay	Elected Lay Member	Elected April 2019	APCM 2022 *
Mr David Pangbourne	Elected Lay Member	Elected October 2020	APCM 2023 *
Mrs Justine Soothill	Elected Lay Member	Elected April 2019	APCM 2022 *
Mrs Linda Thomas	Deanery Synod Member	Elected October 2020	APCM 2023 *
Mr Stephen Wilson	Deanery Synod Member Hon. Secretary	Elected October 2020	APCM 2023 *

* Member serving on 31st December 2021 (end of Report and Accounts year).
In addition Martin Thomas participated in PCC meetings from May 2021 with Observer status.

Team of Ministers

As with so many areas of church life, we are fortunate to have such a capable and committed team of Ministers who lead our worship and do so much good work away from the spotlight of Sunday Services.

Minister	Role
Rev Richard Banham	Rector
Rt Rev John Gladwin	Retired Bishop
Rev Brian Gwinn	Retired Minister
Linda Thomas	Children & Families Minister Reader in Training
Claire Banham	Reader

Minister	Role
Carol Hopper	Reader
Pippa Legg	Reader
John Grace	Retired Reader
Roger Payne	Retired Reader
Barbara Doye	Reader in Training

Working Groups, Committees and Sub-committees

The PCC appointed the following officers: Stephen Wilson as **Honorary Secretary**, Madeleine Bigmore as **Honorary Treasurer**, Katie Gifford and Lucy Price as **Joint Safeguarding Officers**, Jacqui Chaston as **Data Protection Officer**, Helen Caldwell as **DBS Officer**, Judith Lambert as **Electoral Roll Officer** and Michael Hollick as **Health & Safety Officer**.

The PCC elects a **“Standing Committee”** with power, subject to the directions of the PCC, to transact business between PCC meetings. Its members are Richard Banham, Helen Caldwell, Simon Best, Madeleine Bigmore and Stephen Wilson.

The overall co-ordinating **“Vision Steering Group”** is led by Simon Best as Chairman.

The PCC is advised by a **“Fabric Committee”** which is chaired by Stephen Scowcroft.

Financial Review

The Financial Statements of the PCC are attached, see pages 11 to 17.

The Statement of Financial Activities shows our income and expenditure for the year on our General (Unrestricted) Fund; on the Designated Funds we have set aside for fabric costs, on our Reserves and Development Fund; on the Restricted Funds which we have been given for particular purposes and on our Endowment Fund. The Balance Sheet shows the state of our finances at the year end and both these statements are supported by a number of notes.

After the second year of the pandemic our finances have taken a hit. There were no services in church for many months and when they started again the numbers attending were very small. As expected, our income from Sunday collections is substantially down. Also, the income from Coffee in the Chancel, Weddings and Rental Income have all suffered. Thankfully the regular income through the Parish Giving Scheme has continued and increased slightly. This continued support through difficult times has been much appreciated.

The Unrestricted Funds show a shortfall for the year of £14,323. This figure takes into account our income for general purposes, from which is deducted our normal annual outgoings on the church and its activities, together with our contribution to the

Diocese and the Parish's own giving. It is the PCC's aim to ensure this normal expenditure is, at least, covered by our annual income.

In addition to these normal running costs there were expenses from our designated funds on fabric of £6,500 for stained glass window guards and ongoing depreciation costs of our audio-visual system contributing to an overall deficit of £28,970 for the year.

Within our designated funds there are amounts set aside for our Income and Capital Reserves, future depreciation to be charged to the Fabric Fund, the Development Fund and Roof Repairs. This leaves us with £78,671 in our General Fund which is available to cover any surplus of expenditure over income in the coming years, and contributions to Parish development such as the improvement of facilities at St Helen's.

Reserves Policy

The PCC follows the general recommendations for Church of England parishes and sets aside funds to provide cover against a sudden loss of income and unforeseen capital expenditure. These reserves are shown in Note 9 to the accounts as designated funds and currently stand at £50,103 for loss of income and £75,165 for capital expenditure.

Charity Partnerships

It has been an extremely challenging year once again to deliver the objectives the CPT set out for 2021. We are, however, delighted that we were able to provide the committed financial support throughout this year and will look forward to 2022, when we hope to revitalise our relationships with our charity partners.

Overview of Charity Partnerships

Local

Azalea Luton: Azalea reaches out to those trapped in or vulnerable to sexual exploitation, supporting them to build new lives because of the love of God, through Outreach, Drop-In and Befriending and also works as a key partner in Faiths Against Child Sexual Exploitation (FACES) – which is a local coalition of faith leaders working to prevent Child Sexual Exploitation (CSE).

National

The Children's Society: Fighting child poverty and neglect, and helping all children have a better chance in life. From their history in the vision and actions of a young Sunday School teacher, at the end of the nineteenth century, their work has been grounded in the churches at local and national levels. Churches constitute their core partners and they work very closely with the Church of England.

International

Orphans Know More: Orphans Know More (OKM) is one of the ministries of Youth With a Mission England and Wales (YWAM) and is based in Harpenden. OKM believe that the best way to tackle the international orphan crisis is to care for children in a family environment and unit.

CCT Kimbilio: The charity is overseen by a group of experienced Trustees who share a passion for the Congo, and work with street children. In simple terms, Kimbilio is a project supported by the Congo Children Trust. Kimbilio supports street children in Lubumbashi, Katanga in the Democratic Republic of Congo. They have been working alongside the Anglican Church of Congo since 2007.

Giving 2021 (paid quarterly)

Charity	Total
Azalea	£3000
Children's Society	£3000
CCT & Kimbilio	£3500
Orphans Know More	£4500

Additional Support for Charities:

During 2021 we provided support and additional fund raising activities, for our Charity Partners and several other charities. Our Christian Aid appeal raised a whopping £5,213.75 including Gift Aid. The Children's Society received a total of £902.68 from the donation box collection. Harvest Festival cash donations supported the Bishop's Appeal and a reported £3,483 was raised and counting. Azalea received food collections during March and the Harvest Festival non-perishable food contributions, with the MacIntyre Home receiving the perishable food contributions.

Continuing support:

Watford & Three Rivers & St Albans & District Foodbank - Bi-monthly food donations

CPT Objectives for 2022

1. To produce regular prayer requests and encourage the congregation to pray regularly for our partner charities.
2. To arrange guest speakers from the charity partners, once COVID restrictions allow.
3. To review the charity partnerships for June 2022.

Karl Fenwick Clare Mackay David Perch

Safeguarding

The PCC is committed to safeguarding and promoting the welfare of all children and vulnerable adults who attend church or church activities. We have in place – and regularly review – a policy for Safeguarding which is the Church of England Statement “Promoting a Safer Church”. Our Safeguarding Procedures are contained in the Church of England’s “Parish Safeguarding Handbook”. All relevant volunteers are DBS-checked and issued with appropriate guidance for their role. We are committed to training for all our volunteers. The PCC has complied 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).

Risk & Statutory Policies

As required by law, the PCC has considered the major risks within its responsibility and the systems designed to minimise those risks; this has included annual Health and Safety Inspections with recommendations reported to the PCC.

The PCC has in place statutory policies in the following areas:

- DBS Checks;

- Safeguarding of Children and Vulnerable Adults;
- Domestic Abuse;
- Data Protection;
- Equality and Inclusion;
- Health and Safety.

Where appropriate, these are in line with Diocesan guidance and all are reviewed regularly by the PCC.

Goods, Fabric and Ornaments

The annual inventory of Church goods, fabric and ornaments was completed during 2021 and all items found to be present and correctly accounted for. The Fabric Committee has taken further the programme of redecoration and repairs at St. Helen's and St. Peter's which has included work on the buildings, churchyard and car parks. The Quinquennial Inspection of St. Helen's took place in April 2021 and a Building Survey of St. Peter's was carried out in September 2021. Amongst larger projects window guards were fitted and a kneeler stone on the North Transept roof was repaired at St. Helen's; at St. Peter's a heating controller and timer were installed.

The PCC records thanks to the Fabric Committee for many other alterations and improvements. At St. Helen's these include repairing the brickwork around the shoe scraper, tree work, servicing and repairing the central heating boiler system, servicing, repairing or replacing light fittings, repairing small puncture holes in the North Aisle aluminium roof and nearby flashing, replacing an RCD board in the Vestry, cleaning font cover, repairing damage to the clock strike mechanism, servicing and inspecting roof alarm system and repairing leaking pipe serving the churchyard tap near the South Porch. At St. Peter's they include repairing rainwater downpipe brackets and tree maintenance. Regular working parties have been conducted for general maintenance at both churches.

Buildings Working Group

Since October 2021 the Buildings Working Group has reconvened to consider the best way forward for the re-ordering of St. Helen's Church. It has prepared a Statement of Needs, updated the Statement of Significance, prepared a project plan, researched appropriate architects and is currently seeking architects' fee proposals for an options appraisal.

Stewardship & Renewal

The Treasurer and Stewardship Team have introduced the Parish Giving Scheme – as first announced at the APCM 2018. We are grateful for those many people who are committed to regular giving. The PCC is thankful to the Friends of St. Helen's Church (Wheathampstead) (Registered Charity No 1048053) for its generous support over many years. New literature on legacy giving has been produced and is available to advise people about this particular method of supporting the church into the future.

St. Helen's Fellowship

St. Helen's Fellowship is a group run by Jill Bareham and Louise Edwards for retired people. We resumed meetings with great joy in September 2021, in the Mead Hall, with COVID safety precautions explained and in place.

Attendance has been very good. The programme has included the usual open service of Holy Communion on the first Thursday of the month, to which all are welcome. We aim to have one speaker each month and meetings with time dedicated to socialising with friends. To enhance these meetings the availability of board games has been welcomed by many of our members. A book share table has also been a popular addition.

Our friendship link with MacIntyre Home at 1 Station Road has continued, with gifts given at Easter, Harvest and Christmas. Sadly, but of necessity, visits have been limited during the past year but we all enjoy our contact when possible.

We give our thanks to Richard, Bishop John and Brian Gwinn who have led our services of Holy Communion, also to Gill Gwinn who organises transport for members who would otherwise not be able to attend, and to all our drivers. Finally our thanks go to Richard for the fabulous welcome back party for Fellowship held in the Rectory Garden in August 2021.

Louise Edwards and Jill Bareham

Deanery Synod Report 2021

The Rector and three elected representatives serve on the Deanery Synod. The Deanery Synod arranged an Ascension Day Service and a Choral Evensong in October as well as three meetings with guest speakers to focus on a particular topic. In November the Synod resumed in-person meetings. The aim is for meetings to take place in different parishes of the Deanery and offer the chance to learn more about other churches and congregations.

In 2021 the March meeting was addressed by Madeline and Archie Russell of the Beds and Herts Historic Churches Trust (“Saving the Past for the Future”) who reported on their Bike ‘n Hike fundraising event (which produced £112, 808 despite restrictions) and explained how we can apply for BHHCT grants for the care and repair of the fabric of a church building. The Trust offers a quick turn round of response in times of emergency and can even offer a loan in order to facilitate speed of action. In July Rev’d Will Gibbs made a presentation about “Living in Love and Faith” – a set of resources which aims to inspire people to think more deeply about what it means to be human and to live in love and faith with each another. It tackles the tough questions and the divisions among Christians about what it means to be holy in a society in which understandings and practices of gender, sexuality and marriage continue to change. In November Rachel Johnston (Diocesan Environment Officer) presented us with the issues of climate change and the ways in which humanity is harming our planet. We are undergoing a scientific, moral and spiritual crisis and it is part of our Christian witness to acknowledge our responsibility. We have a sacred duty to protect creation. The Church has the aim to achieve a net zero carbon footprint by the year 2030. Looking at our carbon footprint is one challenge; more difficult is the examination of church lifestyle – identifying all the ways in which a church can make changes for good. As well as practical responses, we need, as Christians, to be prepared to speak out for climate justice.

The above report was approved by the Wheathampstead Parochial Church Council on the 21st March 2022.

A handwritten signature in black ink that reads "Richard Banham." The signature is written in a cursive style with a horizontal line underlining the name.

Rev Richard Banham
Chairman

2021 Accounts

			Unrestricted Funds	Designated Funds	Restricted & Endowment Funds	TOTAL 2021	FUNDS 2020
	Note	£	£	£	£	£	
INCOME & ENDOWMENTS							
Incoming resources from donors							
Planned Giving via Parish Giving Scheme		99,796	-	-	99,796	98,503	
Other Planned giving		14,502	-	-	14,502	14,979	
Tax recoverable on planned giving		26,806	-	-	26,806	26,299	
Collections: St Helen's		3,831	-	-	3,831	2,451	
Collections: St Peter's		157	-	-	157	99	
Tax recoverable on Small Donations Scheme		1,026	-	-	1,026	719	
Collections for specific purposes		-	-	4,425	4,425	3,088	
Collections for the Community Fund		-	-	1,702	1,702	2,628	
Legacies, donations etc.	2	8,615	3,219	7,619	19,453	46,725	
		154,733	3,219	13,746	171,698	195,491	
Income from investment							
Interest and dividends		59	119	13	191	1,152	
Income from charitable trading/fees							
Coffee in the Chancel		1,714	-	-	1,714	1,745	
Charitable Trading		-	-	-	-	70	
Fees for weddings and funerals		16,710	-	-	16,710	13,673	
		18,424			18,424	15,488	
Other incoming resources							
Coffee after services		33	-	-	33	185	
Advent candles		113	-	-	113		
Rental income		645	-	-	645	625	
VAT recovered on building works		1,671	1,604	-	3,275	10,985	
Grants		-	-	-	-	2,000	
Insurance recovered		-	-	-	-	-	
Flowers		-	-	2,790	2,790	960	
Bells		-	-	420	420	60	
Admin support for Rural Dean		2,000	-	-	2,000	1,166	
		4,462	1,604	3,210	9,276	15,981	
TOTAL INCOME		177,678	4,942	16,969	199,589	228,112	
EXPENDITURE							
Giving	3	16,590	-	9,417	26,007	22,578	
Church Management & Administration	4	34,486	-	-	34,486	34,959	
For the work of the Church	5	140,925	20,980	6,161	168,066	211,483	
TOTAL EXPENDITURE		192,001	20,980	15,578	228,559	269,020	
NET INCOME/EXPENDITURE		(14,323)	(16,038)	1,391	(28,970)	(40,908)	
Transfers between funds		(11,050)	10,000	1,050	-	-	
NET MOVEMENT IN FUNDS		(25,373)	(6,038)	2,441	(28,970)	(40,908)	
TOTAL FUNDS BROUGHT FORWARD	9	104,044	200,766	22,261	327,071	367,979	
TOTAL FUNDS CARRIED FORWARD	9	78,671	194,728	24,702	298,101	327,071	

WHEATHAMPSTEAD PAROCHIAL CHURCH COUNCIL

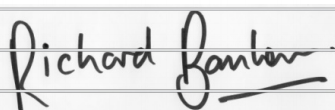
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BALANCE SHEET - As at 31 December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	6	40,250	29,121
Investments	6	1,827	1,595
		42,077	30,716
CURRENT ASSETS			
Amounts receivable and prepayments	7	7,844	11,712
Cash at bank and on short term deposit		268,419	274,500
		276,263	286,212
AMOUNTS PAYABLE WITHIN ONE YEAR	8	10,516	5,137
NET CURRENT ASSETS		265,747	281,075
NET ASSETS		307,824	311,791
FUNDS			
Endowment	9	1,827	1,595
Restricted	9	22,875	20,666
		24,702	22,261
Designated	9	194,728	200,766
Unrestricted	9	78,671	104,044
		298,101	327,071

These financial statements were approved by the Parochial Church Council on 21st March 2022

Signed on behalf of the PCC



The Revd Richard Banham
Chairman



Madeleine Bignmore
Treasurer

WHEATHAMPSTEAD PAROCHIAL CHURCH COUNCIL

2021 Accounts

NOTES TO THE ACCOUNTS - Year ended 31 December 2021

1 ACCOUNTING POLICIES

The P.C.C. is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of P.C.C.s, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The historical cost convention is adopted except for investments, which are shown at market value at the balance sheet date.

The statements are prepared on the accruals basis.

Funds

Unrestricted funds are those available for the general purposes of the P.C.C. The purpose of restricted funds is noted in the statements. Interest, other income and tax recoverable related to amounts allocated to particular funds is credited to those funds.

The statements include transactions for which the P.C.C. is responsible but not those of informal groups of members or of separately constituted bodies from which the P.C.C. may benefit.

Income and use of resources

Collections, covenants, donations and similar income are recognised on receipt.

Income tax recoverable on covenants and donations is recognised when the income is recognised.

Income from fund raising events, coffee in the chancel etc, is shown in full and the related expenses are included within resources used.

Grants and legacies are recognised in the period when they become due.

Expenditure is accounted for when incurred.

Assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

Depreciation is provided on equipment used by the P.C.C. over the useful life of the asset. Items of equipment costing less than £1000 are written off when the expenditure is incurred.

Short term deposits include cash held in a Church of England Central Board of Finance account and at the bank.

2 LEGACIES, DONATIONS, NAVE BOXES, ETC.

	Unrestricted Funds £	Designated Funds £	Restricted & Endowment Funds £	TOTAL 2021 £	FUNDS 2020 £
Donations, nave boxes etc.	6,667	-	-	6,667	6,526
Donations in lieu of collections	200	-	-	200	12,863
Donations for Online Services Equipment	-	275	-	275	8,600
Legacies	-	2,500	-	2,500	1,000
Friends of St Helens	-	-	-	-	8,735
Donations for Flower Fund	-	-	360	360	360
Donations for Tea Time Church Fund	-	-	230	230	230
Donations for Fellowship Fund	-	-	191	191	241
Donation for 'Lunch for One'	-	-	-	-	197
Donations for Hampers	-	-	-	-	1,035
Donations for Ouseley Trust Fund	-	-	1,145	1,145	300
Donations for Music Fund	-	-	3,323	3,323	300
Donations for Development Fund	-	300	-	300	81
Donations from Outside Carols	371	-	-	371	-
Donations from The Ark	15	-	-	15	-
Miscellaneous income	20	-	232	252	145
Income tax recoverable on donations	1,342	144	2,138	3,624	6,112
	8,615	3,219	7,619	19,453	46,725

2021 Accounts

3 GIVING

Note: Giving to St Helen's School is by standing order which is continuing into 2022.

[illegible]

No employees received more than £60,000

WHEATHAMPSTEAD PAROCHIAL CHURCH COUNCIL													
2021 Accounts													
NOTES TO THE ACCOUNTS - Year ended 31 December 2021													
5 RESOURCES USED FOR THE WORK OF THE CHURCH													
							Unrestricted	Designated	Restricted &	TOTAL	FUNDS		
							Funds	Funds	Endowment	2021	2020		
							£	£	£	£	£		
	Parish share to Diocese						100,075	-	-	100,075	101,951		
	Fees paid to Diocese						3,941	-	-	3,941	3,502		
	Wedding Disbursements						2,050	-	-	2,050	360		
	Funeral Disbursements						755	-	-	755	1,246		
	Plaques and other memorials						299	-	-	299	329		
	Ministry expenses						437	-	-	437	302		
	Electricity & Water (St Helens)						2,191	-	-	2,191	2,265		
	Electricity & Water (St Peters)						539	-	-	539	478		
	Gas (St Helen's)						3,110	-	-	3,110	3,332		
	Maintenance (St Helens)						14,261	-	-	14,261	4,740		
	Maintenance (St Peters)						1,511	-	-	1,511	1,970		
	Insurance (St Helens)						3,473	-	-	3,473	3,860		
	Insurance (St Peters)						604	-	-	604	588		
	Growing in Loving Service						143	-	140	283	1,235		
	Growing in Numbers						101	-	-	101	573		
	Growing in Faith						10	-	-	10	47		
	Children, Youth & Schools						2,025	-	-	2,025	788		
	Services						1,258	-	-	1,258	1,444		
	Choir and music						1,674	-	3,082	4,756	2,808		
	Casual organists for regular Church services						840	-	-	840	300		
	Hospitality						826	-	-	826	422		
	Training						458	-	-	458	-		
	Coffee in the Chancel expenses						137	-	-	137	485		
	Charitable Trading expenses						100	-	-	100	-		
	Stewardship costs						85	-	-	85	929		
	Hall Hire						-	-	198	198	282		
	Flowers						-	-	2,686	2,686	965		
	Bells						-	-	55	55	80		
	Coffee machine depreciation						-	-	-	-	58		
	Audio Visual System depreciation						-	12,876	-	12,876	12,876		
	Lawnmower expense						22	-	-	22	148		
Major fabric and Projects Expenditure													
	Repairs to St Helen's Stoneworks						-	304	-	304	55,982		
	Window Guards						-	7,800	-	7,800	-		
	Roof Alarm						-	-	-	-	7,138		
							140,925	20,980	6,161	168,066	211,483		
Notes													
During the year, members of the ministerial team who are also members of the PCC were paid £10,959 in remuneration and for working expenses including the costs of a lawnmower for use at the Rectory. (2020: £10,950)													
No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties.													

WHEATHAMPSTEAD PAROCHIAL CHURCH COUNCIL							
2020 Accounts							
NOTES TO THE ACCOUNTS - Year ended 31 December 2020							
6 FIXED ASSETS							
Tangible assets							
				Coffee Equipment	Office printer	AV equipment	Total
				£	£	£	£
	Cost	At 1st January 2021		1,406	4,991	64,380	70,777
		Additions at cost		-	-	-	-
		Disposal		(1,406)	-	-	(1,406)
		At 31st December 2021		-	4,991	64,380	69,371
	Depreciation	At 1st January 2021		1,406	749	24,221	26,376
		Charge for the year		-	998	12,876	13,874
		Disposal		(1,406)	-	-	(1,406)
		At 31st December 2021		-	1,747	37,097	40,250
	Net book value	At 31st December 2021		-	3,244	27,283	29,121
		At 31st December 2020		-	4,242	40,159	44,401
The Coffee Equipment is now fully depreciated and has been removed from fixed assets							
Investments at market value					2021	2020	
					£	£	
		Central Board of Finance Investment Fund		1,827		1,595	
7 AMOUNTS RECEIVABLE							
				2021		2020	
				£		£	
		Income tax recoverable		5,543		7,943	
		VAT recoverable on building works		1,300		3,011	
		Other amounts receivable		1,001		758	
	TOTAL			7,844		11,712	
8 AMOUNTS PAYABLE							
				2021		2020	
				£		£	
		Accrued expenses		10,516		5,137	

WHEATHAMPSTEAD PAROCHIAL CHURCH COUNCIL						
2021 Accounts						
NOTES TO THE ACCOUNTS - Year ended 31 December 2021						
9 FUNDS						
		1 J an 2021 £	Incoming Resources £	Resources Used £	Transfers of Funds £	31 Dec 2021 £
Endowment Funds		1,595	232	-	-	1,827
Restricted Funds						
	Community Fund	5,364	1,920	(4,128)	-	3,156
	Flower fund	647	3,173	(2,685)	-	1,135
	Tea Time Church	344	230	-	-	574
	Bell Fund	1,045	421	(55)	-	1,411
	Music Fund	6,712	4,083	(1,632)	1,050	10,213
	Ouseley Trust Fund	2,270	1,427	(1,450)	-	2,247
	Charity Partnership Fund	3,718	2	-	-	3,720
	St Helen's Fellowship Fund	566	192	(339)	-	419
	Specific collections		5,289	(5,289)	-	-
		20,666	16,737	(15,578)	1,050	22,875
Total Restricted Funds		22,261	16,969	(15,578)	1,050	24,702
Designated Funds						
	Fabric Fund	46,638	1,970	(20,980)	-	27,628
	Income Reserve	50,073	30	-	-	50,103
	Capital Reserve	75,120	45	-	-	75,165
	Development Fund	8,845	2,881	-	-	11,726
	Roof Fund	20,090	16	-	10,000	30,106
		200,766	4,942	(20,980)	10,000	194,728
Unrestricted Funds						
	General Fund	104,044	177,678	(192,001)	(11,050)	78,671
TOTAL FUNDS		327,071	199,589	(228,559)	-	298,101
Notes						
Endowment Funds						
These are the Fenwick and Bracey bequests, the investment of which is mainly in the CBF Investment Fund shown in the Balance Sheet. Income from the Fenwick bequest is for the church and churchyard upkeep. These funds, and their annual movement in value, are included with the restricted funds.						
Community Fund						
This fund is from collections at weddings and baptisms, and some donations, which are set aside to provide assistance to those in need mainly in the parish of Wheathampstead.						
Bell Fund						
For the renovation, repairs and maintenance of the bells, including handbells, and related structures, fixtures and fittings, plus the support and development of the bell ringers.						
Music Fund						
Money set aside by PCC and other donations for music and choir purposes within the church						
Ouseley Trust Fund						
Grant received from "The Ouseley Church Music Trust" to provide up to 4 choral scholarships for junior members of our choir						
Charity Partnership Fund						
Donations set aside by the PCC for work on the Kimbilio Project and and future projects with our Charity Partners						
Fabric Fund						
This fund is for major work to the Fabric of St Helen's church. The PCC transferred £40,000 from the General Fund in 2020.						
Income Reserve and Designated Capital Reserve						
As the Diocese recommends, the PCC maintains designated funds as a reserve against sudden total loss of income and unforeseen capital expenditure. Reserves were set at an initial level of £60,000 each in 2005 with interest to be accrued to the funds as a protection against inflation. In 2020 the PCC reviewed the Reserves Policy and decided to reduce the Income Reserve by a transfer of £25,000 to the General Fund.						
Development Fund						
Donations set aside by the PCC for improvements to the interior of St Helen's. An unrestricted legacy was added to the fund this year.						
Roof Fund						
Transfer of funds for future repairs on the roof of St Helen's						
The cash related to the restricted funds is held in the PCC bank accounts.						

Independent Examiner's Report on the Accounts

I report to the members of the Wheathampstead Parochial Church Council (PCC) on my examination of their accounts for the year ended 31 December 2021.

As the charity's trustees, 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's 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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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



Christopher Ellis ACA
23 March 2022

for the year ended 31 December 2021

The Rector and Churchwardens are trustees of a fund, the beneficiary of which is St Helen's School, Wheathampstead, and manage a fund invested with the Church of England Central Board of Finance (CBF) through CCLA. The income from the investment is used to contribute towards the Governors' liability for the external repairs to the School.

During this year, the total income was £253. According to the mid-market prices as per the statements provided by CCLA Investment Management Ltd at 31st December 2021, the total value of the two funds at that date was £9772. Together with cash held in the bank of £2,081 the total assets of the Trust stand at £11,853.

Rev Richard Banham and Mrs Helen Caldwell
Trustees 6 April 2022

Fund Account for the year ended 31 December

	2021 £	2020 £
Dividends received:-		
Fixed Interest Securities Fund	51	64
Income Investment Fund	202	195
	<u>253</u>	<u>259</u>
Changes in market value of investments:-		
Fixed Interest Securities Fund	(125)	61
	1,00	
Income Investment Fund	8	434
	<u>8</u>	<u>495</u>
	83	
	<u>83</u>	<u>495</u>
Net movement in fund during the year	1,13	
	<u>6</u>	<u>754</u>

Statement of Assets and Liabilities as at 31 December

	2021 £	2020 £
Investments at cost 1999	5,86	5,86
	<u>2</u>	<u>2</u>
Investments at valuations:-		
	1,82	1,95
Fixed Interest Securities Fund	9	4
	7,94	6,93
Income Investment Fund	3	5
	<u>9,77</u>	<u>8,88</u>
	2	9
	2,08	1,82
Cash at Bank	1	8
	<u>11,8</u>	<u>10,7</u>
	53	17

Independent Examiner's Report

I confirm that the above financial statements accord with the bank and investment records of the

Trust

Peter Slater BA(Hons) ACA 6 April 2022
Harpenden