

**Annual Report
and
Financial Statements
of the
Parochial Church Council
For the year ended 31 December 2024**

Incumbent

The Rev'd Mark Maloney

Independent Examiner

Chris Jones
80 Eton Avenue
East Barnet
Herts
EN4 8TY

Administrative Information

Christ Church Little Heath is situated on the Great North Road at the Northern End of Potters Bar. The Parish is part of the Deanery of Barnet and the Diocese of St. Albans. The correspondence address is Christ Church Little Heath, Great North Road, Potters Bar, Hertfordshire, EN6 1JN. The web address is cclh.org.uk

The Parochial Church Council (PCC) of Christ Church Little Heath (CCLH) is led by the Vicar, Rev'd Mark Maloney. Under his leadership the PCC continues its work of promoting the mission and ministry in the Parish of Little Heath.

The aim of CCLH is to glorify God by building each other up and making Jesus known in our community. This whole church vision was defined by the PCC in the Mission Action Plan (MAP). Through it we encourage everyone to be involved in some aspect of the church's life and ministry. The staff team are vital as they support, equip and enable every member ministry in the church, as well as providing for the pastoral and spiritual care of all who request help.

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrine and practices of the Church of England. Furthermore, the PCC has the responsibility of co-operating with the Incumbent, Revd Mark Maloney, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social, and ecumenical.

The PCC has been concerned over the year with the merger of the parish hall to the PCC, church heating and the parish hall roof. PCC has continued to review the long-term implications of the pandemic in relation to the arrangements for communion and the shaking of hands during the peace. We are thankful to still be able to employ a Children's Outreach Worker who has also taken on the Administrator role and a Finance Administrator one day a week.

There are three types of members of the PCC:

- ex officio who are automatically members by virtue of their positions
- elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules
- co-opted, those whose appointments are approved by the full PCC

During the year the following served as members of the PCC:

Ex officio members:

Incumbent	Rev'd Mark Maloney
Associate Minister	Rev'd Fiona Maloney
Reader	Louis Spring
Church Wardens	Sheila Blake Louis Spring

Lay Representatives of the Deanery Synod

Hazel Burgess
Nick Alexander

Elected Members:

Wendie Bowden
Nick Buckland
Marion Conway

Cath Hawes
Charles Hopping
Sarah Marquis
David Vallance
Laura Vivian
Pat Wikner

Secretary to the PCC Cath Hawes

Chairs of PCC sub-committees:

Standing Committee – Rev'd Mark Maloney
Fabric & Finance – Rev'd Mark Maloney
Mission Hub – Vacant
Church Family Events – Sheila Blake
Youth and children – Vacant

Details of their meetings were reported at PCC meetings where any motions or recommendations were discussed and agreed.

Electoral Roll

In 2024 there were 79 members on our electoral roll. We have submitted a complete revision of our electoral roll this year and lost seven members for various reasons but gained fifteen new members which increases our electoral roll to 86. We are delighted to welcome:

Donna Beamish, Carol Colman, Rosemary Fenn, Vivienne Hodgeson, Vivian Konanah, Wayne Livermore, Esther Mensah Wilsey, Elyvia Ojji, Vivian Okolie, Michael Pavey, Jennifer Rabson, Charlotte Roberts, Mary Sturgeon, Dianne Platford and John Wisdom.

Administrative Information required under SORP 2005

The Bankers to Christ Church are Barclays Bank PLC and CCLA Investment Management Ltd. The Parochial Church Council may be contacted via the Church Office, Christ Church, Great North Road, Potters Bar, Herts EN6 1JN

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered as Charity 1133045 with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

At the beginning of each new PCC an introduction to the workings of the PCC is given to each member. Following members are given annually an electronic or paper copy of the 'Health and Safety' and 'Child Protection Procedures'. Members are encouraged to go on training courses such as those arranged by the Diocese and Deanery and report back to the PCC.

PCC has a Standing Committee which has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

The major risks to which the PCC is exposed as identified by PCC members, have been reviewed and systems or procedures where appropriate have been established to manage those risks.

Review of the year on behalf of the PCC

The PCC met five times in 2024, and the Standing Committee met before each PCC meeting to set the agendas, which were published seven days ahead of meetings.

The Children's Outreach Worker, Cath Hawes, continued her work with our children and local schools. She has organised Fun and Messy Church Days, as well as leading Sunday School and Little Feet. Cath has worked ecumenically as part of Churches Together, leading a group at the annual Holiday Club held at Pope Paul school in the summer. She has produced a report on her work for the APCM.

Streaming of Sunday services continued for those unable to attend in person.

PCC was again grateful to receive legacies over the year (detailed in the accounts) which will enable continued investment in our buildings and ministry.

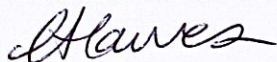
Reports were received from the sub-committees and policy reviews were undertaken such as Safeguarding and Health & Safety.

Public Benefit

The church continues to be a place where people come at key moments of their life, and our pastoral care and bereavement ministry continue to be highly valued in the community. The buildings continue to serve the local community through pastoral and practical care providing a meeting point for friendship and the community.

This commitment to the community is seen by provision such as our weekly Loaves and Fishes Café, Little Feet for carers and toddlers, and events we run for families and children. Loaves and Fishes is working in partner with Rennie Grove Peace Hospice as a Compassionate Cafe

On behalf of the PCC



Cath Hawes
PCC Secretary

• Review of financial activities and affairs

The Church has three types of fund:

- The General Fund deals with the church's day to day income and expenditure. Most of its income comes from regular giving by church members.
- Designated Funds are funds identified for use for specific purposes by the PCC which are often used to support particular projects and a significant part of their income comes from specific gifts and legacies.
- Other Restricted Funds consist of sums given for a particular purpose and reserved for that purpose only.

The greatest part of the Church's income and expenditure is dealt with by the General Fund although the majority of reserves are held in Designated Funds.

2024 has been a very difficult year in terms of finance. Our reduced membership over the past few years has resulted in a reduced overall income despite the fact that giving per member has increased. Although we have taken steps to control and reduce our general expenditure as far as possible the level of Parish Share paid to the Diocese has not reduced in line with our membership. This is a figure over which we have no control. The result has been a deficit on General Fund in excess of £30,000.

At the same time we have been given the opportunity to form a much closer relationship with the Parish Hall which has led to the PCC becoming the sole trustee of that Charity. As a result we have had the opportunity to use some of our designated funds to assist the hall in renovating the Hall roof and the cottage which they own. The cottage has been let out to provide income which will benefit our income going forward.

Principal Figures for the General Fund:

	2024	2023
General Fund Voluntary Income	98,559	121,511
Of which Gift Aid	18,011	25,777
Other income	17,608	20,550
Total Income	116,167	142,061
Transfer to Alms	8,921	11,362
Income net of Alms transfer	107,246	130,699
General Fund Expenditure	137,857	139,399
Of which		
Parish Share*	87,654	89,334
Net Surplus / (Deficit)	(30,612)	(8,700)

*The parish share is the contribution made by the parish towards the running of the diocese; by far the largest part of which is the cost of clergy. In return, the diocese (sometimes with support from the national church) covers all this church's clergy costs including stipend, accommodation, national insurance, pension and training.

Detailed figures for both income and expenditure are given on pages 6,10 & 11 of this report.

In order to control costs, following the resignation of our Office administrator the role of our Children's Outreach Worker has been modified to include the work of Office administrator.at the same time as supporting our own young people and reaching out to children in the local community.

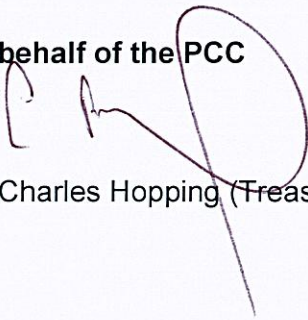
A wide range of Christian organisations received donations from Christ Church via alms giving or special collections. Details of these grants are given later in this report. Christ Church pledges to alms,10% of the unrestricted regular Voluntary Income. The Mission Hub (formerly the Alms Committee) have responsibility for determining the way in which these funds are distributed.

In Addition, we raised £602.60 (2023 £502.28) in support of The Children's Society from the Christingle Service and candle collections.

We have changed the way in which we account for the Loaves and Fishes Café to bring them within the Church's restricted funds. donations are listed are detailed in note 12 to this report.

A fuller explanation of all the Funds referred to in the accounts is provided in note 14

On behalf of the PCC

A handwritten signature in dark ink, appearing to be 'C. Hopping', written over the text 'On behalf of the PCC'.

Mr. Charles Hopping (Treasurer)

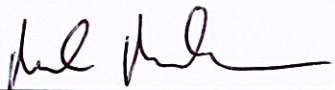
Christ Church Little Heath

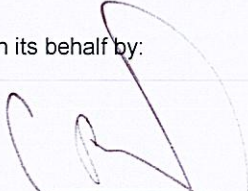
Financial Statements Year end December 2024

Statement of Financial Activities

	Note	Unrestricted Funds (General) £	Projects £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOMING RESOURCES						
Voluntary Income	2(a)	89,638	7,451	19,343	116,431	185,822
Activities for generating funds	2(b)	1,416	0	0	1,416	2,398
Investment Income	2(d)	11,375	15,363	1,984	28,722	12,908
Incoming Resources from Charitable Activities	2(c)	4,817	0	7,583	12,400	7,053
Other Extraordinary Income/Adjustments		0	0	0	0	0
TOTAL INCOMING RESOURCES		107,246	22,814	28,910	158,969	208,182
RESOURCES EXPENDED						
Costs of generating voluntary income						
Charitable activities	3(a),(b),(c) (d)	137,857	14,648	33,884	186,389	239,609
TOTAL RESOURCES EXPENDED		137,857	14,648	33,884	186,389	239,609
NET INCOMING / (OUTGOING) RESOURCES		(30,612)	8,166	(4,974)	(27,420)	(31,428)
Gains / (losses) on investments (Unrealised)			2,066		2,066	7,824
Transfers between Funds		30,898	(40,628)	9,730		
NET MOVEMENT IN FUNDS		286	(30,396)	4,756	(25,354)	(23,604)
Balances brought forward at 1 Jan 2024		348	365,671	37,492	403,511	427,116
BALANCES CARRIED FORWARD AT 31 Dec 2024		635	335,275	42,248	378,158	403,511
ASSETS HELD AS:						
Current assets						
Cash and short term deposits		(5,687)	17,786	17,248	29,347	61,251
CBF deposit accounts			81,441	25,000	106,441	253,148
Accruals & prepayments		6,322			6,322	(1,147)
Investments - CBF units at cost			36,066		36,066	36,066
Investments - unrealised gains on CBF units			56,259		56,259	54,193
Loan to Parish Hall for maintenance and Improvements			143,724		143,724	
TOTAL ASSETS		635	335,275	42,248	378,158	403,511

Approved by the Parochial Church Council on April 2025 and signed on its behalf by:


 Rev Mark Maloney
 Chairman

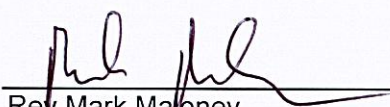

 Mr Charles Hopping
 Treasurer

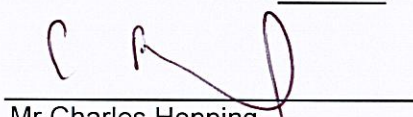
Christ Church Little Heath
Balance sheet at 31 December 2024

	2024	2023
FIXED ASSETS		
Tangible	0	0
Investments	92,325	90,259
	92,325	90,259
CURRENT ASSETS		
Debtors	13,455	6,654
Short Term Deposits	106,441	253,148
Cash at Bank and in hand	29,347	61,251
Loan to Parish Hall	143,724	0
	<u>292,966</u>	<u>321,054</u>
CURRENT LIABILITIES		
Amounts falling due within one year	<u>(7,133)</u>	<u>(7,800)</u>
NET CURRENT ASSETS	285,833	313,254
Creditors falling due after one year	<u>0</u>	<u>0</u>
TOTAL NET ASSETS	<u><u>378,158</u></u>	<u><u>403,512</u></u>

PARISH FUNDS

Unrestricted	635	348
Designated	335,275	365,671
Restricted	42,248	37,492
	<u>378,158</u>	<u>403,512</u>


Rev Mark Maloney
Chairman


Mr Charles Hopping
Treasurer

Notes to the Accounts

1 Accounting Policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The financial statements of the PCC have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations 'true and fair view' provisions with FRS102 as the applicable standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102)

The accounts have been prepared on a going concern basis under the historical cost convention except for the valuation of investment assets, which are shown at market value as at 31 December.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

The financial statements comprise:

- Statement of Financial Activities and Balance Sheet
- Notes to the accounts.

Funds

The General Fund represents the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC (i.e. the day to day running of the Church).

The assets of the Designated Fund are largely derived from legacies and donations including regular giving. The funds have been designated by the PCC for use in fabric and outreach projects and to support "ministry and mission initiatives" within the parish.

Restricted Fund includes Alms giving, special collections and specific donations, all of which are generally paid to the appropriate recipients within the year. The Margeuerite Bowen is now included with these funds. As the name implies funds held as "Restricted Funds" are held for the purposes stated and can only be used for those purposes. The amounts standing to these Restricted Funds are detailed in Note 4.

On occasions the church raises money for other charitable organisations. Although these fund pass through our bank account they are not intended for the church and are excluded from these figures. Typical examples are the Bishop's Harvest appeal and the Children's Society Christingle collection.

Incoming resources

Voluntary income

- Collections are recognised when received by or on behalf of the PCC
- Planned giving is recognised only when received
- Income tax recoverable on Gift Aid donations is recognised when the right to recover the tax arises under Inland Revenue rules.

Income, gains and losses on investments

- Dividends and interest are accounted for when received
- Gains and losses on investments are accounted for on revaluation at the end of each year

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Assets

Tangible Assets

- Consecrated and beneficed property is excluded from the accounts by s10 (2) (a & c) of the Charities Act 2011.
- No value is placed on moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church fittings is written off upon purchase.
- Individual items with a purchase price of £2,500 or less are written off when the asset is acquired. All other fixtures, fittings and office equipment used within the church premises and office have been written off.

Investments

- Investments are valued at market value as at 31 December.
- The change in value over the last year is shown within the accounts.

Christ Church Little Heath

Notes to the Financial Statements for the Year Ended 31 December 2024

Details of Incoming Resources (Certain Receipts are excluded by virtue of The Church Accounting Regulations)

	Unrestricted Funds (General)	Projects Fund (Designated)	Restricted Funds	Totals	
				2024	2023
	£	£	£	£	£
2 Incoming resources					
2(a) Voluntary Income					
Planned giving - gift aid	71,199	0	4,255	75,454	95,014
Planned giving - tax reclaim due	18,011	0	483	18,494	28,270
Planned giving - non gift aid	9,348	0	1,500	10,848	8,882
Unplanned giving - collections	0	0	409	409	0
Unplanned giving - donations	0	0	2,775	2,775	3,456
Legacies received / gifts in memoriam	0	7,451	1,000	8,451	50,200
Projects fund support for CHOW		0	0		
General fund giving transferred to Alms	(8,921)		8,921	0	0
General fund balance transferred to Loaves & Fishes			0		
	<u>89,638</u>	<u>7,451</u>	<u>19,343</u>	<u>116,431</u>	<u>185,822</u>
2(b) Activities for generating funds					
Fund raising & other events				0	0
PCC fees (weddings, funerals)	1,416	0	0	1,416	2,398
	<u>1,416</u>	<u>0</u>	<u>0</u>	<u>1,416</u>	<u>2,398</u>
2(c) Incoming Resources from Charitable Activities					
Church Activities (Open House/kids clubs etc)	4,817	0	7,583	12,400	7,053
Grants Received				0	0
	<u>4,817</u>	<u>0</u>	<u>7,583</u>	<u>12,400</u>	<u>7,053</u>
2(d) Income from investments					
Interest	4,485	0	1,984	6,469	10,441
Dividends on investments	6,890	0	0	6,890	2,467
Bungalow Rent	0	15,363	0	15,363	
	<u>11,375</u>	<u>15,363</u>	<u>1,984</u>	<u>28,722</u>	<u>12,908</u>
					0
2(e) Other extraordinary Income		0		0	
Total incoming resources	<u><u>107,246</u></u>	<u><u>22,814</u></u>	<u><u>28,910</u></u>	<u><u>158,969</u></u>	<u><u>208,182</u></u>

Christ Church Little Heath

Notes to the Financial Statements for the Year Ended 31 December 2024

Details of Resources Expended

	General Fund	Projects Fund	Other Restricted Funds	Totals	
				2024	2023
	£	£	£	£	£
3(a) Charitable Activities					
Parish Share	87,654	0	0	87,654	89,334
Church Office & Administration					
Office Costs	6,497			6,497	10,717
Salary of Church Secretary	17,470			17,470	9,748
	<u>23,968</u>	<u>0</u>	<u>0</u>	<u>23,968</u>	<u>20,465</u>
Vicar's & Curate's expenses and other working costs					
Car expenses	260			260	45
Other expenses	167		1,250	1,417	727
Telephone & Internet	520			520	687
Printing / stationery etc				0	0
	<u>947</u>	<u>0</u>	<u>1,250</u>	<u>2,197</u>	<u>1,458</u>
Church running expenses					
Gas	4,720			4,720	1,815
Electricity	4,019			4,019	2,028
Cleaning	2,780			2,780	8,920
Insurance	880			880	1,711
Other	0		0	0	59
	<u>12,399</u>	<u>0</u>	<u>0</u>	<u>12,399</u>	<u>14,533</u>
Church maintenance					
Organ maintenance				0	0
Care of church grounds	729		0	729	49
Church furniture/equipment/fabric/building works	2,460	14,648	0	17,108	59,356
	<u>3,189</u>	<u>14,648</u>	<u>0</u>	<u>17,837</u>	<u>59,405</u>
Upkeep of services					
Altar requisites	74			74	97
Cost of Music / literature	921		0	921	950
Other Service Costs	789		958	1,747	1,571
	<u>1,784</u>	<u>0</u>	<u>958</u>	<u>2,742</u>	<u>2,618</u>
Grants Made (Aims fund Note 3(d)) and special projects)		0	10,106	10,106	11,420
Parochial Fees	1,394			1,394	644
Support costs					
Parish training and mission & education(inc books)	0			0	0
Childrens & Youth Work	0	0	60	60	2,751
Education & Visiting Speakers	1,001			1,001	244
Curate House/House for Duty	0	0		0	0
Open House Events	1,168	0		1,168	1,264
Coffee costs	958			958	1,219
Other events			250	250	346
Pastoral Care Intern	0	0		0	0
Childrens Outreach worker			16,135	16,135	27,070
Loaves And Fishes (paymentsand donations to outside charities)			5,125	5,125	1,610
	<u>3,127</u>	<u>0</u>	<u>21,570</u>	<u>24,697</u>	<u>34,505</u>
Parish Hall Contribution	3,396	0	0	3,396	3,396
Total re Charitable Activities	<u>137,857</u>	<u>14,648</u>	<u>33,884</u>	<u>186,389</u>	<u>237,778</u>
3(b) Fund raising & Publicity- Costs & Cost of Goods Sold	0	0	0	0	0
Cost of Generating Voluntary Income					
Other Resources Expended	0	0	0	0	0
	0	0	0	0	0
3(c) Finance and Governance costs					
Bank Charges & Interest	0			0	31
Independent Examiner's fee				0	1,800
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,831</u>
Total resources expended	<u>137,857</u>	<u>14,648</u>	<u>33,884</u>	<u>186,389</u>	<u>239,609</u>

Christ Church Little Heath

Notes to the Financial Statements for the Year Ended 31 December 2024

Details of Grants Made (Certain Payments are excluded by virtue of The Church Accounting Regulations)

		Restricted Funds	Restricted Funds	Totals	
		Alms	Specific Grants	2024	2023
		£	£	£	£
3(d)	Resources Expended				
	Grants				
	Mission and charitable giving - church overseas				
	Church of the Good Shepherd, Peru	800		800	800
	The Bible Society	66		66	400
	Sat 7	66		66	400
	International China Concern	800		800	800
	Crosslinks	2,100		2,100	2,100
	Women's ministry in Bulawayo, Zimbabwe	800		800	800
	Church in Burundi			0	2,100
	River of Life, Uganda	3,110		3,110	0
	Church Missionary Society	2,100		2,100	2,100
		<u>9,842</u>	<u>0</u>	<u>9,842</u>	<u>9,500</u>
	Relief and development agencies				
				0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Home missions and other church societies and organisations				
	The Children's Society	66		66	400
	Scripture Union (PBHC)	66		66	400
	A Rocha	66		66	400
	CPAS	66		66	400
		<u>264</u>	<u>0</u>	<u>264</u>	<u>1,600</u>
	Total grants	<u>10,106</u>	<u>0</u>	<u>10,106</u>	<u>11,100</u>

4 Restricted funds

The balances of Restricted Funds held as at the 31 December 2024 were as follows:

Fund	Balance at 31.12.2023	General income	Adjustments	Expenditure	Balance at 31.12.2024
Childrens Outreach worker	-£401	£6,397	£10,139	£16,135	£0
Children and Youth work	£207				£207
Youth Sponsorship	£1,700			£60	£1,640
Education of Priest in charge and family	£3,886				£3,886
Residential property maintenance		£1,250		£1,250	
Women's Fellowship	£385	£500		£250	£635
Flower Committee	-£235	£265	£856	£958	-£73
Potters Bar Disability Access	£1,125				£1,125
Holiday at Home Senior events	£542				£542
Marguerite Bowen Fabric Fund Capital	£23,377				£23,377
Marguerite Bowen Fabric Fund Income	£899	£1,984			£2,883
Special Projects	£4,206				£4,206
Ukraine Fund	£1,583				£1,583
Other Restricted and Ad Hoc		£1,000			£1,000
Alms Fund	£218	£9,931		£10,106	£43
Loaves and Fishes		£5,753	-£1,265	£4,489	-
Loaves and Fishes expenses		£1,830		£637	£1,193
Grand Total	37,492	28,910	9,730	33,884	42,248

The purpose of each fund is set out below:

Fund	Purpose
Children's Outreach worker	To support the employment of a Children's outreach worker
Children and Youth work	To support work with children and young people
Youth Sponsorship	To sponsor young people from the Church to undertake approved projects
Education of Priest in Charge and families	Donations which are given to allow PIC and family to attend courses/workshops and Christian based family holiday or events.
Residential property maintenance	Formerly vicarage re-decoration
Women's Fellowship	Funds held on behalf of the women's fellowship
Flower Committee	Funds held on behalf of the flower committee
Potters Bar Disability Access	Funds held for transfer to PBDA
Marguerite Bowen Fabric Fund Capital	Capital Fund set up for maintenance and improvement of premises
Marguerite Bowen Fabric Fund Income	Net income accruing to above fund
Special Projects	A fund that has been in place for some years and is designed to be used for one off projects within the church.
Ukraine Fund	To support those affected by the war in Ukraine
Alms Fund	To receive a one tenth share of regular giving to the church and to distribute to deserving causes

5 Allocation of Alms

Alms are distributed in accordance with the policy of the PCC. A list of organisations supported, as well as other organisations supported by donations from other funds, is included in these accounts in note 3(d) and information on their activities is reported from time to time. The list of organisations supported is reviewed by the Mission Hub

The 2024 Alms payment as recorded in note 3(d) was £10,106 (2023 £11,250)

6 Staff Costs

During the year the PCC employed a joint Church Administrator,/ Children's Outreach Worker, a finance administrator and a Church Cleaner. Total costs were £36,385 (2023 £45,739)

7 Fixed Assets used by the PCC

Inventory assets vested in the churchwardens on special trust:

- Computers & sundry IT equipment
- Projector for use in church
- Audio Visual System

8 Risk Management

The F&F committee together with the PCC continue to actively review the risks to which it is exposed and address issues raised.

9 Payments to PCC members

Expenses payments to Clergy are shown within the accounts.

The Children's Outreach Worker, served on the PCC during the year. Details of overall payments for employment are shown in note 7 of this report.

During the year payments have been made to Toye computers limited, a company in which a member of the PCC has an interest. The trustees have reviewed these payments and consider them a reasonable reimbursement of expenses incurred.

10 Little Heath Parish Hall

The Little Heath Parish Hall is a separately constituted charity and accounts are currently independently reported to the Charity Commission. During the year, by invitation of the existing trustees, the PCC has become the sole trustee of the Parish Hall charity with the object of linking the two charities. This process is currently in the process of being finalised.

A payment of £3,396 (2023 £3,396) was made by the Church in respect of Church use of the Parish Hall during the year

The church has also made funds totalling £143,724 available to the hall for maintenance and improvements and received £15,363 arising from the Letting of the cottage associated with the hall.

11 Loaves & Fishes Café

The Loaves and Fishes Café has raised the sum of £5,753.49 (2023 £5022) and is part of the Christ Church family outreach. Charities and other causes supported were:

Month	Charity	Donation
January	The Flower Committee	£855.59
February	Noah's Ark Hospice	£362.45
March	Mercy Ships	£428.00
April	Hearing Dogs for the Deaf	£379.75
May	The Children's Worker	£409.18
June	Herts Musical Memories	£405.32
July	Medicin Sans Frontieres	£578.91
August	Blood Bikers	£384.36
September	Cherry Lodge Cancer Care	£533.21
October	Hatfield Foodbank	£591.52
November	Help for Heroes	£415.20
December	The Children's Society	£410.00
Total		£5,753.49

12 Children's Society

For 2024 the collections from the Christingle collection are donated to the Children's Society and do not form part of financial accounts but are recorded here for information purposes. The 2024 collections amounted to £603 (2023 £502)

13 Reserves

It is the policy of the PCC to maintain where possible sufficient reserves in the General Fund to cover three months of normal expenditure. At the year end the balance on General Fund was below this figure and the PCC has therefore agreed that monies held in Designated Funds may be made available to support General Fund expenditure should this prove necessary

14 Background to the Various Accounts Held by the PCC.

Money held and controlled by the PCC is divided, in line with the principles of charity accounting, into various funds. To allow anyone reading this report to understand these a little more fully, some explanation is provided below:

- **General Fund.** Our everyday income/expenditure account principally funded by the Christ Church Fund. This is a non-restricted fund.
- **The Projects (Designated) Fund.** Monies held by the PCC and designated principally for use in fabric and outreach projects and to support “ministry and mission initiatives” within the parish. This is a non-restricted fund.

At the beginning of the year the fund included amounts earmarked for: major maintenance; routine maintenance and improvement – fabric; routine maintenance and improvement - interior fittings and equipment; contingency fund. During the year the PCC specifically reviewed this allocation and revised amounts involved. The general headings remain unchanged

Various Restricted Funds. Under charity law such funds can only be used for the specific purpose of the donation. The purposes of each restricted fund are set out in note 4 of this report

Independent examiner's report to the trustees of Christ Church, Little Heath

I report to the trustees on my examination of the accounts of Christ Church, Little Heath ("the Church") for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Church 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 Church'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.

Independent examiner's statement

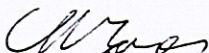
I have completed my examination.

In carrying out my examination, I reviewed the Church's restricted funds. You provided me with the information I required except that, in relation to a number of longstanding restricted funds, you informed me that the original purposes for which they were established could not be determined with certainty, as supporting records were no longer available. The accounts show that no payments were made from these funds in 2024. You, the trustees, have also informed me that you are resolved to pursue the appropriate legal and regulatory processes to enable these funds to be applied to other suitable charitable purposes at the earliest opportunity.

Apart from this concern, 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 Church 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 other 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.



Chris Jones

80 Eton Avenue, East Barnet, Herts.

7 May 2025