

CHARITY REGISTRATION NUMBER: 212322

CHURCH HALL TRUST
(also known as Borehamwood Church Hall)

Unaudited Financial Statements

31 December 2024

A I GROMAN FCA

Chartered accountants
Groman & Company
5 Violet Hill
St. John's Wood
London
NW8 9EB

CHURCH HALL TRUST

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	CHURCH HALL TRUST
Charity registration number	212322
Principal office	The Parish Office 94 Shenley Road Borehamwood WD6 1EB
The trustees	The Ven. Janet MacKenzie (Appointed) Mrs P. Kubica Rev. TG Warr Mrs Valerie Jackson (Resigned)
Independent examiner	A I Groman FCA Groman & Company 5 Violet Hill St. John's Wood London NW8 9EB

CHURCH HALL TRUST

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Aim and purposes

The Borehamwood Halls Trusts (also known as the Church Halls Trusts) manage two trusts known as the 'Sunday School Trust' and the 'Harold Gurgevan Trust'. Historically, this involved the management of two community halls until 2010, when the deeds were varied under section 36 of the Charities Act, and Scheme approval was granted to develop the site to provide a new community facility. From 15th April 2011 the Trustees entered into a leasehold arrangement with Hertfordshire County Council to build No 96. Consequently, the Trustees retain a controlling interest in the land and are lead partners with the local authority in the community facility.

Having developed the land consistent with the charity deeds, the aims and purposes of the Trustees has evolved to that of landlords and managers of the lease and its proceeds.

Objectives and Activities

The Trustees role is to ensure the objectives of the deeds are perpetuated in the spirit of the leasehold arrangement and the services provided in the facility. This is more than legal or supervisory, and in practice is advisory, collaborative and consultative. Through the role of the incumbent, as chair of trustees, regular contact is kept with the management of the facility and meetings of the management group. The facility houses the library, museum and youth service, and hosts training and learning opportunities. The facility is a valuable community hub, and is well used by statutory, volunteer and social groups as well as private bookings. Running of the facility is contracted by HCC to 'Inspirall' who are responsible for facility management, service provision and delivery.

Performance and achievement

Financially, in recognition of the interest All Saints Church had in the Sunday School Hall the Trustees grant aid the church to ensure the Christian education requirement of the Sunday School Trust is perpetuated. In recent years the amount of the grant awarded has increased in recognition of the increasing role of All Saints in delivering the aims and objectives of the Trust for the people of Borehamwood.

Practically, to ensure promotion of the facility and its availability to groups or individuals otherwise unable to afford hire, discretionary granting of church/trustee credits (free use under the lease terms) have been given to local groups, and special events.

Advisory, in terms of forward planning and development of new activities and service provision such as performing arts, school's outreach and exhibitions.

During the course of the year 2024 Mrs Valerie Jackson resigned as trustee, and the parish incumbent retired and resigned as Rector. To sustain the functioning of the Trust, during the vacancy, and manage the transition to the new Rector once appointed, the board appointed the Venerable Archdeacon of Hertford, Janet Mackenzie, as trustee and senior church representative. As part of the resilience planning, it was also agreed that Revd T Warr would continue as a Trustee to advise and oversee the interim actions during the appointment process. This has necessitated remote working for both trustees and partners. At the close of the year the recruitment process was ongoing.

Financial Review

The total receipts during 2024 were £30,130 against expenditure of £25,480 giving an end of year fund total of £196,715. This include the grant to All Saints Church, which was agreed and settled after year end.

It is current policy to invest our fund balances with Barclay as a Fixed Treasury Deposit

CHURCH HALL TRUST

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Structure governance and management.

As an ecclesiastical trust, the trustees are appointed by the Parochial Church Council, which as this is a team parish is delegated to the District Church Council. Trustee terms of office are unspecified and inherited practice has been for 'for life'. The incumbent is ex officio and chair of trustees.

The trustees' annual report and the strategic report were approved on 15th October 2025 and signed on behalf of the board of trustees by:



Rev. TG Warr
Trustee

CHURCH HALL TRUST

Independent Examiner's Report to the Trustees of CHURCH HALL TRUST

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of CHURCH HALL TRUST ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Independent Examiner

Groman & Company
5 Violet Hill
St. John's Wood
London
NW8 9EB

CHURCH HALL TRUST

Statement of Financial Activities

Year ended 31 December 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Investment income	4	504	504	316
Other income	5	29,626	29,626	30,026
Total income		<u>30,130</u>	<u>30,130</u>	<u>30,342</u>
Expenditure				
Expenditure on charitable activities	6,7	25,480	25,480	29,106
Total expenditure		<u>25,480</u>	<u>25,480</u>	<u>29,106</u>
Net income and net movement in funds		<u>4,650</u>	<u>4,650</u>	<u>1,236</u>
Reconciliation of funds				
Total funds brought forward		192,065	192,065	190,829
Total funds carried forward		<u>196,715</u>	<u>196,715</u>	<u>192,065</u>

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

The notes on pages 7 to 8 form part of these financial statements.

CHURCH HALL TRUST

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		222,195	192,545
Creditors: amounts falling due within one year	10	25,480	480
Net current assets		<u>196,715</u>	<u>192,065</u>
Total assets less current liabilities		<u>196,715</u>	<u>192,065</u>
Net assets		<u>196,715</u>	<u>192,065</u>
 Funds of the charity			
Unrestricted funds		<u>196,715</u>	<u>192,065</u>
Total charity funds	11	<u>196,715</u>	<u>192,065</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~31 October 2024~~ and are signed on behalf of the board by:



Rev. TG Warr
Trustee

The notes on pages 7 to 8 form part of these financial statements.

CHURCH HALL TRUST

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parish Office, 94 Shenley Road, Borehamwood, WD6 1EB.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Fund accounting

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

4. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>504</u>	<u>504</u>	<u>316</u>	<u>316</u>

5. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Rent	29,626	29,626	29,626	29,626
Compensation	—	—	400	400
	<u>29,626</u>	<u>29,626</u>	<u>30,026</u>	<u>30,026</u>

CHURCH HALL TRUST

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Principal activity	25,000	25,000	28,500	28,500
Support costs	480	480	606	606
	<u>25,480</u>	<u>25,480</u>	<u>29,106</u>	<u>29,106</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Grant	25,000	—	25,000	28,500
Independent Examiner fee		480	480	480
Governance costs	—	-	-	126
	<u>25,000</u>	<u>480</u>	<u>25,480</u>	<u>29,106</u>

8. Trustee remuneration and expenses

SORP 2015 requires the following statements to be made: - no remuneration or other benefits from employment with the charity or related entity were received by the trustees.

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	25,000	—
Accruals	480	480
	<u>25,480</u>	<u>480</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>192,065</u>	<u>30,130</u>	<u>(25,480)</u>	<u>196,715</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>190,829</u>	<u>30,342</u>	<u>(29,106)</u>	<u>192,065</u>