

The Parish Hall, Little Heath

Trustees' Annual Report

**(Accompanying Receipts and Payments Accounts for the
15 months ended 31 December 2023)**

Name	The Parish Hall, Little Heath
Registered Charity Number	250425
Governing Document	Trust Deed dated 30 September 1921
Principal Address	The Parish Hall Thornton Road Little Heath Potters Bar Hertfordshire EN6 1JJ
Objects	To manage the Parish Hall for the benefit of local organisations and individuals
Trustees	N Buckland (Acting Chair) S Blake (Letting Secretary) D Butler (Fabric Surveyor) (to 18 Nov 23) E. Hughes (Treasurer) T Pennell (Technical Surveyor)
Secretary to Trustees	S Maughan
Caretaker (to 14 July 2023)	P Critoph 1 Thornton Road Little Heath Potters Bar Hertfordshire EN6 1JJ
Independent Examiner	Roger Moore 65 Northlands Potters Bar Hertfordshire EN6 5JD
Bankers	Barclays Bank plc CCLA Investment Management Ltd

Trustees' Report for the 15 Months ended 31 December 2023

The only activity undertaken during the period being reported on was in connection with the maintenance and improvement of the Parish Hall and its hire out to local organisations and individuals and use by the church and church-related groups.

The Trustees are appointed by the PCC of Christ Church Little Heath. Formal meetings of the Trustees were held on 6 December 2022, 2 February 2023, 23 March 2023, 8 June 2023, 20 July 2023 and 14 September 2023.

The financial outcome for the fifteen-month period ending on 31 December 2023 was materially affected by the decision to manage the Hall without the services of a resident caretaker. The negotiated departure of the caretaker resulted in special expenses of £11,170 (these comprised a termination payment, holiday pay, a notice payment and fees for professional advice). These special expenses were partly mitigated by the £7,000 donation received in the period.

The year-end was changed to 31st December from 30th September in order to make the Parish Hall's year-end the same as Christ Church Little Heath with which it is linked, extending the current financial period to 15 months. During this period total receipts were £51,600 and total payments were £69,959. These compare to total receipts of £29,172 and total payments of £29,015 in the year to the end of September 2022.

As compared to a small excess of £157 in the previous year, the accounts show a deficit of £18,359 for the period, as the result of a number of significant one-off expenses which were incurred. These included £4,440 on Hall roof repairs, the majority of which was recovered in 2024 following an insurance claim. Unrestricted funds therefore decreased to £20,742 from £39,101 at the end of September 2022.

On 1 January 2023 increases in letting charges were applied which were approximately in line with annual inflation.

Hall project expenditure during the period was £11,495 and included a new Hall security system, replacement of fencing and a survey of work needed to refurbish parts of the Hall. Cottage project expenditure was on the balance of the surveyors' report, covering the work required for its refurbishment.

The Trustees have adopted the following reserving policy. Reserves (equivalent to the unrestricted funds at the end of the period) should be sufficient to meet 6 months of regular expenditure, plus 12 months of budgeted project expenditure. The reserves as at 31 December 2023 were sufficient to satisfy this reserving policy.

Signed on behalf of the Trustees, who have approved the report above and have authorised us to sign it on their behalf.

Nick Buckland Acting Chair

04 April 2024

Emyr Hughes Treasurer

The Parish Hall, Little Heath
Receipts and Payments Accounts – 15-Month Period to 31 December 2023

	15 Months to December 2023		Year to September 2022	
	£	£	£	£
Lettings				
Large Hall	16,358		10,230	
Small Hall	9,248		6,922	
Committee Rooms	<u>10,311</u>		<u>6,218</u>	
		35,917		23,370
Donations				
PCC	4,245		3,396	
North Mymsms Parish Council	250		0	
Gift Aid	3,077		0	
Donation via CAF	7,000		0	
Other donations	<u>100</u>		<u>2,200</u>	
		14,672		5,596
Interest		<u>1,011</u>		<u>206</u>
Total Receipts		<u>51,600</u>		<u>29,172</u>
Hall				
Caretaker/Cleaner	11,169		9,483	
Insurance	2,832		2,151	
Water Rates	843		678	
Gas	12,688		5,535	
Electricity	5,064		2,786	
Cleaning Materials	868		334	
Refuse Collection	1,955		1,257	
Office Expenses	155		149	
Repairs/Maintenance	6,864		2,134	
Equipment	0		109	
Decorating	1,564		58	
Projects	11,495		3,490	
Sundries	280		36	
Special Expenses	<u>11,170</u>		<u>0</u>	
		66,947		28,200
Cottage				
Insurance	516		482	
Utilities	328		280	
Repairs/Maintenance	328		53	
Projects	<u>1,840</u>		<u>0</u>	
		3,012		815
Total Payments		<u>69,959</u>		<u>29,015</u>
Excess Receipts/(Payments)		<u>(18,359)</u>		<u>157</u>

STATEMENT OF FUNDS

	As at 31st December 2023 £	As at 30th September 2022 £
Barclays Current Account	3,499	10,384
Barclays Deposit Account	7,527	5
Central Board of Finance of Church of England	12,041	31,064
Cash	143	0
	<u>23,210</u>	<u>41,453</u>
Less: Sundry Debtors / (Creditors)	0	(100)
Less: Income Received in Advance	<u>(2,468)</u>	<u>(2,252)</u>
Unrestricted Funds	<u>20,742</u>	<u>39,101</u>
These comprise:		
Reserves B/fwd	39,101	38,944
Excess /(Shortfall) during the year	<u>(18,359)</u>	<u>157</u>
Reserves C/fwd	<u>20,742</u>	<u>39,101</u>

NOTES

- 1 The Parish Hall has not been professionally valued and the Trustees are therefore only aware of its insurance value which is considered to be adequate.
- 2 The building is approximately 60 years old and in view of its age and type of construction is considered to be in reasonable condition.
- 3 The Trustees operate a rolling programme for major redecorating and attend to other essential repairs as they arise
- 4 The Trustees have not included other assets in their accounts as they generally comprise chairs, tables and other minor items of furniture and kitchen equipment of little value.

Independent Examiner's Report to the Trustees of The Parish Hall Little Heath

I report on the accounts of the Trust, charity no. 250425 for the 15-month period ended 31 December 2023, which are set out on pages 3 and 4.

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

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

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

Roger Moore MBE
Retired Member Institute of Certified Accountants
and Former Member of the London Stock Exchange

04 April 2024

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