

The Parish Hall, Little Heath

Trustee's Annual Report

**(Accompanying Receipts and Payments Accounts for the
Year ended 31 December 2024)**

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
Trustee	The PCC of the Ecclesiastical Parish of Christ Church Little Heath
Parish Hall Committee	N Buckland (Chair) S Blake (Letting Secretary) E. Hughes (Treasurer) Reverend M. Maloney T Pennell (Technical/Fabric Surveyor)
Secretary to the Committee	S Maughan
Independent Examiner	Roger Moore 65 Northlands Potters Bar Hertfordshire EN6 5JD
Bankers	Barclays Bank plc CCLA Investment Management Ltd

Trustee's Report for the Year ended 31 December 2024

The only activity undertaken during the period being reported on was 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.

During the year, the decision was taken to proceed with linking the Parish Hall charity with that of Christ Church Little Heath. To that end, the previous individual trustees resigned at the beginning of the year to be replaced by the PCC of the Ecclesiastical Parish of Christ Church Little Heath as the sole trustee of the Parish Hall. The new Trustee then invited the former individual trustees to become members of the Parish Hall Committee. There were formal meetings of the Committee on 8 February 2024, 26 March 2024, 18 June 2024, 24 September 2024 and 10 December 2024.

In the first half of the year the cottage was refurbished. This was financed by the Church. In the second half of the year, it has been let out to Veterinary College students and the rental income will be used to repay the Church's investment.

Another project was the replacement of the Hall Roof. The old roof has been a problem for a number of years with numerous leaks in wet weather. Hitherto we had dealt with the problem by patching the roof when and where needed but this approach was becoming more expensive and less effective. Contractors were appointed and work commenced in October and had been largely completed by the year-end. The considerable cost of this work has been met partly by donations with the balance of the cost being financed by the Church. In due course, this will be repaid from Cottage rental income.

In the previous period, total payments and receipts were £69,959 and £51,600 respectively which produced a deficit of £18,359. However, in 2024 total payments were £50,890 and total receipts £59,149, yielding an excess of receipts over payments of £8,259 (see Note 1 on page 4). As a result, unrestricted funds increased to £29,001 as at December 2024.

On 01 April 2024 increases in letting charges were applied which were approximately in line with cost inflation since the charges were previously reviewed in January 2023.

The Trustee has 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 2024 were sufficient to satisfy this reserving policy.

Signed on behalf of the Trustee, who has approved the report above and authorised us to sign it on its behalf.

Nick Buckland Chair, Parish Hall Committee

April 2025

Emyr Hughes Hall Treasurer

The Parish Hall. Little Heath
Receipts and Payments Accounts – Year to 31 December 2024

	Year to 31 December 2024		15 Months to 31 December 2023	
	£	£	£	£
Lettings				
Large Hall	15,268		16,358	
Small Hall	7,850		9,248	
Committee Rooms	<u>8,690</u>		<u>10,311</u>	
		31,808		35,917
Donations				
PCC	3,396		4,245	
North Mymms Parish Council	250		250	
Donations for Hall Roof	18,462		0	
Other donations	260		7,100	
Gift Aid	<u>0</u>		<u>3,077</u>	
		22,368		14,672
Insurance Recovery		4,110		
Interest		<u>863</u>		<u>1,011</u>
Total Receipts		<u>59,149</u>		<u>51,600</u>
Hall				
Caretaker/Cleaner	7,533		11,169	
Insurance	1,973		2,832	
Water	1,329		843	
Gas	8,736		12,688	
Electricity	2,051		5,064	
Cleaning Materials	746		868	
Refuse Collection	1,567		1,955	
Repairs/Maintenance	3,917		6,864	
Equipment	418		0	
Decorating	0		1,564	
Hall roof expenses	17,100		0	
Special Expenses	0		11,170	
Projects	2,461		11,495	
Sundries	<u>289</u>		<u>435</u>	
		48,120		66,947
Cottage				
Insurance	113		516	
Utilities	1,375		328	
Council Tax	1,282		0	
Repairs/Maintenance	0		328	
Projects	<u>0</u>		<u>1,840</u>	
		<u>2,770</u>		<u>3,012</u>
Total Payments		<u>50,890</u>		<u>69,959</u>
Excess Receipts/(Payments)		<u>8,259</u>		<u>(18,359)</u>

STATEMENT OF FUNDS

	As at 31 st December 2024	As at 31 st December 2023
	£	£
Barclays Current Account	4,324	3,499
Barclays Deposit Account	15,559	7,527
Central Board of Finance of Church of England	12,749	12,041
Cash/Credit Notes	<u>0</u>	<u>143</u>
Less: Income Received in Advance	<u>(3,631)</u>	<u>(2,468)</u>
Unrestricted Funds	<u>29,001</u>	<u>20,742</u>
These comprise:		
Reserves B/fwd	20,742	39,101
Excess/Shortfall during the year	<u>8,259</u>	<u>(18,359)</u>
Reserves C/fwd	<u>29,001</u>	<u>20,742</u>

NOTES:

1. A major contributor to the excess of £8,259 shown above was the insurance recovery of £4,110 received in the year in respect of damage to the Hall roof incurred in the previous period. Another contribution to the 2024 results was the £1,362 excess of donations received towards the cost of the roof replacement over the amount transferred to the Church during the year
2. The Parish Hall has not been professionally valued and the Trustee is therefore only aware of its insurance value which is considered to be adequate.
3. The building is approximately 60 years old and in view of its age and type of construction is considered to be in reasonable condition.
4. The Trustee operates a rolling programme for major redecorating and attends to other essential repairs when they arise.
5. The Trustee has not included other assets in the 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 Trustee of The Parish Hall Little Heath

I report on the accounts of the Trust, charity no. 250425 for the year ended 31 December 2024, which are set out on pages 3 and 4.

Respective responsibilities of the Trustee and the examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers 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

April 2025

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