The Parish Hall, Little Heath

Reports & Accounts

Financial Year Ending 31/12/2025

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Created using ExpensePlus

Legal & Administrative Details

Charity Name:	The Parish Hall, Little Heath
Charity Number:	250425
Charity Address:	The Parish Hall Thornton Road Potters Bar Hertfordshire EN6 1JJ
Trustees:	The PCC of the Ecclesiastical Parish of Christ Church Little Heath
Independent Examiner:	Roger Moore 65 Northlands Potters Bar Hertfordshire EN6 5JD
Bankers:	Barclays Bank plc CCLA Investment Management Ltd

Trustees Report

Objects of the charity
To manage the Parish Hall for the benefit of local organisations and individuals

Summary of the charity's main activities and achievements
To further the above objects and vision, the charity\s main activities and achievements were as follows:
The main activity undertaken during the period 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.
Following the appointment of the PCC of the Ecclesiastical Parish of Christ Church Little Heath as the sole trustee of the Parish Hall with effect from 1 January 2024 the Parish Hall Trustees group transitioned into the Parish Hall Committee for a period of transition. There were formal meetings of the Committee on 18 March and 26 June. After this transition the work of the Committee was taken on more explicitly by the PCC and its sub-committee 'Fabric and Finance'. The minutes of the PCC and of Fabric and Finance now include as a separate section their work as Trustee of the Parish Hall Trust. During the early part of the year further work was undertaken on the Hall roof, the outside lighting was improved and electrical work followed from an EICR inspection. The main Hall floor was renovated and the badminton lines were repainted. The roof above the bathroom in the Cottage was replaced and flagging laid around front of the building.
In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review
During the year ended 31 December 2025, PHT recorded total income of £35,822 (2024: £59,149) and total expenditure of £45,575 (2024: £50,890), resulting in a deficit of £9,753 (2024: surplus of £8,259). Cash funds decreased from £32,632 at 1 January 2025 to £22,878 at 31 December 2025.
Income in 2025 was primarily generated through hall lettings, with regular rental income of £27,681 and one-off rental income of £3,531. Donation income of £1,125. The prior year's donation income was unusually high, as donations were received specifically towards works to the hall roof. The Gift Aid received in 2025 (£2,138) related to donations made in the prior year, rather than giving received during 2025.
Expenditure in 2025 included significant one-off items, most notably:• Hall floor works: £3,920• Electrical works: £8,970. These exceptional items contributed materially to total expenditure and are a key reason for the in-year deficit. Day-to-day operating costs continued alongside these additional works.
All funds were unrestricted at the year end. The year-end cash balance of £22,879 provides an ongoing working reserve, although it is lower than the prior year due to the deficit arising from the combination of normalised income and exceptional expenditure on the hall premises.
At the start of 2025 a loan was taken out between the PHT and the PCC of Christ Church Little Heath. The Hall's loan position is maintained in a separate loan schedule outside ExpensePlus to provide clear tracking of principal movements, repayments and interest. The schedule shows an opening loan balance at 1 January 2025 of £128,459.76. During 2025, new invoices totalling £29,340.00 were raised and payments totalling £29,340.00 were received (net nil movement on those invoices), together with opening balance reversals of £3,122.60. Interest of £6,795.12 was accrued in the year. The loan closing balance at 31 December 2025 was £132,132.28, representing a net increase in the loan of £3,672.52 over the year.

Reserves Policy
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 2025 were sufficient to satisfy this reserving policy.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name	MARK MALONEY
Signature	
Date	23/3/2026

Receipts & Payments Statement

	Unrestricted	Restricted	Total	Prior Year
Receipts				
Donations & Legacies				
Donations	1,125	0	1,125	22,118
Gift Aid	2,137	0	2,137	0
Grants	250	0	250	250
Charitable Activities				
Event Income	0	0	0	0
Rental Income One-off	3,531	0	3,531	0
Rental Income Regular	27,681	0	27,681	31,808
Investments				
Bank Interest	726	0	726	863
Trading Activities				
Rental Income Commercial	0	0	0	0
Sales	0	0	0	0
Other				
In & Out	0	0	0	0
Loans Received	0	0	0	0
Other Income	372	0	372	4,110
Sale of Fixed Assets	0	0	0	0
Sale of Investments	0	0	0	0
Total receipts	35,822	0	35,822	59,149
Payments				
Charitable Activities				
Event Costs	0	0	0	0
Operation Costs	44,805	0	44,805	50,890
Other Expenditure	0	0	0	0
Governance Costs				
Governance Costs	0	0	0	0
Support				
Admin	717	0	717	0
Bank Charges	0	0	0	0
Premises	0	0	0	0
Staff Costs	0	0	0	0
Other				
Fixed Asset Purchases	0	0	0	0
In & Out	0	0	0	0
Loans Repaid	0	0	0	0
Miscellaneous	53	0	53	0
Money Invested	0	0	0	0
Total payments	45,575	0	45,575	50,890
Net Receipts / Payments (before transfers)	-9,753	0	-9,753	8,259
Fund Transfers In	0	0	0	0
Fund Transfers Out	0	0	0	0
Net Movement of Cash Funds	-9,753	0	-9,753	8,259
Total Cash Funds Brought Forward	32,632	0	32,632	24,373
Total Cash Funds Carried Forward	22,879	0	22,879	32,632
Represented By				
General (Unrestricted)	22,878	0	22,878	32,632

Independent Examiners Report

I report to the trustees on my examination of the accounts of The Parish Hall, Little Heath ('the charity') for the year ended 31/12/2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and 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.

Independent Examiner's Details

Name: Roger Moore

Address: 65 Northlands, Potters Bar, Hertfordshire. EN6 5JD

Name	Roger Moore MBE
Signature	
Date	2 - 03 - 2026.

Asset & Liability Statement

Cash Assets

	Unrestricted	Restricted	Total	Prior Year
General (Unrestricted)	22,879	0	22,879	32,632

Liabilities

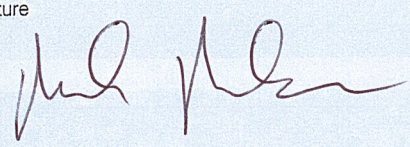
	Notes	Unrestricted	Restricted	Total	Prior Year
Loans Outstanding		132,132	0	132,132	0

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name MARK MALONEY

Signature



Date 23/3/2026

Notes to the Accounts

Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

Transactions to Related Parties

None

Movement of Funds

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	32,632	35,822	45,575	0	22,878
Total	32,632	35,822	45,575	0	22,878
Unrestricted Total	32,632	35,822	45,575	0	22,878
Restricted Total	0	0	0	0	0
TOTAL	32,632	35,822	45,575	0	22,878

Loan Details

2025 Summary	
Inputs	
Opening balance (A) 01/01/2025	**128,459.76**
Annual interest rate	0.05
Start date	01/01/2025
End date	31/12/2025
Totals from transaction list	
New invoices (B)	**29,340.00**
Invoice payments (C)	**-29,340.00**
Opening balance reversals (D)	**-3,122.60**
Closing principal (A+B+C+D)	**125,337.16**
Interest methods	
Daily-balance method: Σ(balance × 5% × days/365)	**6,795.12**
Closing balance including interest	
Closing with daily-balance interest	**132,132.28**

The Parish Hall: Little Heath Accounts

INCOME	**Dec**	**Dec**	**Dec**	**Dec**
Lettings	**2024 £**	**£**	**2025 £**	**£**
Hall: Regular lets	n/a		27,681	
Hall:One-Off lets	n/a		3,531	
Total		31,808		31,212
Donations etc				
Donations	22,118		1,125	
Grant	250		250	
Gift Aid	nil		2,137	
		22,368		3,512
Interest		863		726
Other income		4,110		372
TOTAL INCOME		**59,149**		**35,822**
EXPENDITURE				
Electricity	2,051		3,556	
Water	1,329		1,367	
Gas	8,736		11,350	
Waste	1,567	13,683	1,653	17,926
Cleaning		8,279		9,246
insurance		1,973		452
Repairs/Decorating		3,917		17,633
Sundries		289		53
Networks/equipment		418		265
hall roof expenses		17,100		nil
projects etc		2,461		nil
TOTAL EXPENDITURE		**48,120**		**45,575**

Surplus/(Deficit)	**11,029**	**(9,753)**
Cottage expenses	*2,770*	nil
Revised surplus/(deficit)	**8,259**	**(9,753)**

Balance sheet as at:-

	31st Dec 2024 £	**31st Dec 2025 £**
Barclays; current	4,324	2,460
Barclays; deposit	15,559	7,093
CCLA	12,749	13,326
Cash	nil	nil
less: pre payments	(3,631)	nil
TOTAL	**29,001**	**22,879**
Represented by		
bght/forward	20,742	32,632
adjustment	*3,631*	*n/a*
Surplus Excess/(Deficit)	**8,259**	**(9,753)**
TOTAL	**32,632**	**22,879**