

**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council  
For the year ended 31 December 2023**

**Incumbent**

The Rev'd Mark Maloney

**Independent Examiner**

Benjamin de Cruz FCA  
Haines Watts Accountants (Western) Ltd  
3 Southernhay West  
Exeter, Devon, EX11 1JG

## 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](http://cclh.org.uk)

The Parochial Church Council (PCC) of Christ Church Little Heath (CCLH) was 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.

PCC was delighted to welcome Rev'd Fiona Maloney in her new role as Associate Minister from July 2023.

The PCC has been concerned over the year with the linking of the parish hall to the PCC, replacing the foyer doors and installing a new door entry system. 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. Moving forward we no longer employ a caretaker for the church, and 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:**

<b>Incumbent</b>	Rev'd Mark Maloney
<b>Associate Minister</b>	Rev'd Fiona Maloney (from July 2023)
<b>Reader</b>	Louis Spring
<b>Church Wardens</b>	Sheila Blake Louis Spring

### **Lay Representatives of the Deanery Synod**

Wendie Bowden (until April 2023)  
Hazel Burgess  
Nick Alexander

**Elected Members:** Andrew Daughtry (Until 21<sup>st</sup> February 2023)  
Sue Taylor (until 14<sup>th</sup> April 2023)  
Nick Buckland  
Cath Hawes  
Charles Hopping  
David Vallance  
Laura Vivian  
Pat Wikner  
Wendie Bowden (from April 2023)

**Secretary to the PCC** Wendie Bowden (until May 2023)  
Cath Hawes (from May 2023)

**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**

There are 78 members. Membership for 2023 was 80. During the year 3 members have sadly died and 1 new member added. We welcome Janet Turner to the roll.

**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 election 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 2023 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, organising and leading their 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. Streaming is part of our outreach and this year we have had to navigate difficulties with our broadband towards the end of the year. The new streaming equipment and sound desk installed last year has continued to benefit those in church and those watching online.

PCC was again grateful to receive generous 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. During the year PCC was informed that a safeguarding concern had arisen, which was resolved after advice from the Diocesan Safeguarding Team.

### **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 partnership 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 funds:

- 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.

Although the financial situation this year has continued to be very challenging, we have been able to reduce our deficit considerably. The General fund deficit for the year has been broadly in line with budget with income significantly higher than last year and expenditure generally stable. We have spent considerable sums on improving both our Audio-visual systems and in the fabric of the Foyer, these have been financed from amounts already allocated from designated funds. Legacies have continued to form an important part of our income and are dealt with through our designated funds.

Please note: due to circumstances mentioned below, with the agreement of our independent examiner, we have had to estimate some aspects of our income. The error levels involved in this estimate are unlikely to be greater than £500 overall.

### Principal Figures for the General Fund:

	<b>2023</b>	<b>2022</b>
General Fund Voluntary Income	121,511	108,809
Of which Gift Aid	25,777	15,563
Other income	20,550	10,652
Total Income	142,061	119,461
Transfer to Alms	11,362	9,914
Income net of Alms transfer	130,699	109,547
General Fund Expenditure	139,398	140,752
Of which		
Parish Share*	89,334	88,492
<b>Net Surplus / (Deficit)</b>	<b>(8,699)</b>	<b>(31,205)</b>

\*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.

Our Children's Outreach Worker has supported our own young people as well as reaching out to children in the local community. Her initial term has now ended and we have committed to continue supporting this project for a further term using a mix of specifically pledged donations with additional support from designated funds if required.

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.

We are now able to begin resuming our support for outside charities and we were able to raise £502.28 (2021 £701.11) in support of The Children's Society from the Christingle Service and candle collections. For the Loaves and Fishes Café, the amounts raised have been excluded from the actual accounts but are detailed in note 12 to this report.

A fuller explanation of all the Funds referred to in the accounts is provided in note 15.

Finally, as referred to above, our long-standing Fund Manager, Glenn Collins, died suddenly in December. Glenn has looked after our regular giving and associated tax matters for a very long time and will be greatly missed by us all. We would like to extend our thanks and our sympathy to his wife Melanie and to all the other members of the family.

### **On behalf of the PCC**

Mr. Charles Hopping (Treasurer)

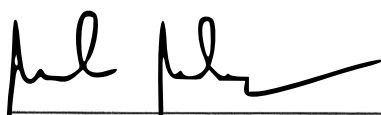
**Christ Church Little Heath**

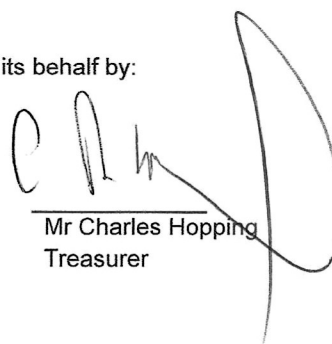
**Financial Statements to end December 2023**

**Statement of Financial Activities**

	Note	Unrestricted Funds (General) £	Projects £	Restricted Funds £	Totals 2023 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	2(a)	110,148	38,275	37,399	185,822
Activities for generating funds	2(b)	2,398	0	0	2,398
Investment Income	2(d)	11,099	0	1,809	12,908
Incoming Resources from Charitable Activities	2(c)	7,053	0	0	7,053
Other Extraordinary Income/Adjustments		0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>130,699</b>	<b>38,275</b>	<b>39,208</b>	<b>208,182</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating voluntary income					
Charitable activities	3(a),(b),(c) (d)	139,399	41,904	58,306	239,609
<b>TOTAL RESOURCES EXPENDED</b>		<b>139,399</b>	<b>41,904</b>	<b>58,306</b>	<b>239,609</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(8,700)</b>	<b>(3,629)</b>	<b>(19,098)</b>	<b>(31,428)</b>
Gains / (losses) on investments (Unrealised)			7,824		7,824
Transfers between Funds		27,000	(27,000)		
<b>NET MOVEMENT IN FUNDS</b>		<b>18,300</b>	<b>(22,806)</b>	<b>(19,098)</b>	<b>(23,604)</b>
Balances brought forward at 1 Jan 2023		(17,951)	388,477	56,590	427,116
<b>BALANCES CARRIED FORWARD AT 31 Dec 2023</b>		<b>348</b>	<b>365,671</b>	<b>37,492</b>	<b>403,511</b>
<b>ASSETS HELD AS:</b>					
<b>Current assets</b>					
Cash and short term deposits		1,495	22,264	12,492	61,251
CBF deposit accounts			253,148	25,000	253,148
Accruals & prepayments		(1,147)			(1,147)
Investments - CBF units at cost			36,066		36,066
Investments - unrealised gains on CBF units			54,193		54,193
<b>TOTAL ASSETS</b>		<b>348</b>	<b>365,671</b>	<b>37,492</b>	<b>403,511</b>

Approved by the Parochial Church Council on 21 April 2024 and signed on its behalf by:

  
 Rev Mark Maloney  
 Chairman

  
 Mr Charles Hopping  
 Treasurer

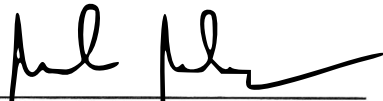
Gift aid adjust


Christ Church Little Heath  
Balance sheet at 31 December 2023

	2023	2022
<b>FIXED ASSETS</b>		
Tangible	0	0
Investments	<u>90,259</u>	<u>82,435</u>
	90,259	82,435
<b>CURRENT ASSETS</b>		
Debtors	6,654	5,353
Short Term Deposits	253,148	141,383
Cash at Bank and in hand	<u>61,251</u>	<u>204,545</u>
	321,054	351,281
<b>CURRENT LIABILITIES</b>		
Amounts falling due within one year	<u>(7,800)</u>	<u>(6,600)</u>
<b>NET CURRENT ASSETS</b>	<b>313,254</b>	<b>344,681</b>
Creditors falling due after one year	<u>0</u>	<u>0</u>
<b>TOTAL NET ASSETS</b>	<u><u>403,512</u></u>	<u><u>427,116</u></u>

**PARISH FUNDS**

Unrestricted	348	(17,951)
Designated	365,671	388,477
Restricted	37,492	56,590
	<u>403,512</u>	<u>427,116</u>

  
\_\_\_\_\_  
Rev Mark Mabney  
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 as appropriate.

Restricted Funds include Alms giving, special collections and specific donations, all of which are generally paid to the appropriate recipients within the year. The Marguerite Bowen fund 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.

### 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 2023

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

	Unrestricted Funds (General)	Projects Fund (Designated)	Restricted Funds	Totals 2023	Totals 2022
	£	£	£	£	£
<b>2 Incoming resources</b>					
<b>2(a) Voluntary Income</b>					
Planned giving - gift aid	87,847	0	7,167	95,014	93,232
Planned giving - tax reclaimed	25,777	75	2,418	28,270	17,437
Planned giving - non gift aid	7,228	0	1,653	8,882	10,882
Unplanned giving - collections	0	0	0	0	0
Unplanned giving - donations	659	0	2,797	3,456	2,087
Legacies received / gifts in memoriam	0	50,200	0	50,200	191,007
Projects fund support for CHOW		(12,000)	12,000		
General fund giving transferred to Alms	(11,362)		11,362	0	0
Projects fund support for CHOW					
	<u>110,148</u>	<u>38,275</u>	<u>37,399</u>	<u>185,822</u>	<u>314,646</u>
<b>2(b) Activities for generating funds</b>					
Fund raising & other events				0	0
PCC fees (weddings, funerals)	2,398	0	0	2,398	1,927
	<u>2,398</u>	<u>0</u>	<u>0</u>	<u>2,398</u>	<u>1,927</u>
<b>2(c) Incoming Resources from Charitable Activities</b>					
Church Activities (Open House/kids clubs etc)	7,053	0	0	7,053	4,551
Grants Received	0	0	0	0	0
	<u>7,053</u>	<u>0</u>	<u>0</u>	<u>7,053</u>	<u>4,551</u>
<b>2(d) Income from investments</b>					
Interest	8,632		1,809	10,441	1,121
Dividends on investments	2,467			2,467	3,301
	<u>11,099</u>	<u>0</u>	<u>1,809</u>	<u>12,908</u>	<u>4,422</u>
<b>2(e) Other extraordinary Income</b>		0		0	0
<b>Total incoming resources</b>	<u><u>130,699</u></u>	<u><u>38,275</u></u>	<u><u>39,208</u></u>	<u><u>208,182</u></u>	<u><u>325,546</u></u>

Christ Church Little Heath

Notes to the Financial Statements for the Year Ended 31 December 2023

Details of Resources Expended

	General Fund	Projects Fund	Other Restricted Funds	Totals	
	£	£	£	2023	2022
	£	£	£	£	£
<b>3(a) Charitable Activities</b>					
<b>Parish Share</b>	89,334	0	0	89,334	88,492
<b>Church Office &amp; Administration</b>					
Office Costs	10,717			10,717	7,774
Salary of Church Secretary	9,748			9,748	17,836
	<u>20,465</u>	<u>0</u>	<u>0</u>	<u>20,465</u>	<u>25,610</u>
<b>Vicar's &amp; Curate's expenses and other working costs</b>					
Car expenses	45			45	135
Other expenses	377		349	727	542
Telephone & Internet	687			687	863
Printing / stationery etc				0	0
	<u>1,109</u>	<u>0</u>	<u>349</u>	<u>1,458</u>	<u>1,540</u>
<b>Church running expenses</b>					
Gas	1,815			1,815	1,605
Electricity	2,028			2,028	1,154
Cleaning	8,920			8,920	5,990
Insurance	1,711			1,711	1,751
Other	59		0	59	0
	<u>14,533</u>	<u>0</u>	<u>0</u>	<u>14,533</u>	<u>10,500</u>
<b>Church maintenance</b>					
Organ maintenance				0	0
Care of church grounds	49		0	49	105
Church furniture/equipment/fabric/building works	3,580	40,797	14,979	59,356	24,554
	<u>3,628</u>	<u>40,797</u>	<u>14,979</u>	<u>59,405</u>	<u>24,659</u>
<b>Upkeep of services</b>					
Altar requisites	97			97	278
Cost of Music / literature	950		0	950	1,353
Other Service Costs	682		888	1,571	1,595
	<u>1,730</u>	<u>0</u>	<u>888</u>	<u>2,618</u>	<u>3,226</u>
<b>Grants Made (Alms fund Note 3(d)) and special projects)</b>		0	11,420	11,420	11,850
<b>Parochial Fees</b>	644			644	1,355
<b>Support costs</b>					
Parish training and mission & education(inc books)	0			0	0
Childrens & Youth Work	0	1,107	1,644	2,751	3,122
Education & Visiting Speakers	244			244	332
Curate House/House for Duty	0	0		0	0
Open House Events	1,264	0		1,264	1,265
Coffee costs	1,219			1,219	521
Other events			346	346	30
Pastoral Care Intern	0	0		0	0
Childrens Outreach worker			27,070	27,070	25,559
Other costs and adjustments	1		1,609	1,610	143
	<u>2,729</u>	<u>1,107</u>	<u>30,669</u>	<u>34,505</u>	<u>30,973</u>
<b>Parish Hall Contribution</b>	3,396	0	0	3,396	3,396
<b>Total re Charitable Activities</b>	<u>137,568</u>	<u>41,904</u>	<u>58,306</u>	<u>237,778</u>	<u>201,601</u>
<b>3(b) Fund raising &amp; Publicity- Costs &amp; Cost of Goods Sold</b>	0	0	0	0	0
<b>Cost of Generating Voluntary Income</b>					
Other Resources Expended	0	0	0	0	0
	0	0	0	0	0
<b>3(c) Finance and Governance costs</b>					
<b>Bank Charges &amp; Interest</b>	31			31	25
<b>Independent Examiner's fee</b>	1,800			1,800	1,800
	<u>1,831</u>			<u>1,831</u>	<u>1,825</u>
<b>Total resources expended</b>	<u>139,399</u>	<u>41,904</u>	<u>58,306</u>	<u>239,609</u>	<u>203,426</u>

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

	Unrestricted	Projects	Restricted Funds	Totals	
	Fund (General)	Fund (Designated)	Alms	2023	2022
	£	£	£	£	£
<b>3(d) Resources Expended</b>					
<b>Grants</b>					
<b>Mission and charitable giving - church overseas</b>					
Church of the Good Shepherd, Peru			800	800	800
The Bible Society			425	425	400
Sat 7			425	425	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	0	2,100
River of Life, Uganda			2,100	2,100	0
Church Missionary Society			2,100	2,100	2,100
	<u>0</u>	<u>0</u>	<u>9,550</u>	<u>9,550</u>	<u>9,500</u>
<b>Relief and development agencies</b>					
				0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Home missions and other church societies and organisations</b>					
The Children's Society			425	425	400
Scripture Union (PBHC)			425	425	400
A Rocha			425	425	400
CPAS			425	425	400
	<u>0</u>	<u>0</u>	<u>1,700</u>	<u>1,700</u>	<u>1,600</u>
<b>Secular charities/Fayre</b>					
				0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total grants</b>	<u>0</u>	<u>0</u>	<u>11,250</u>	<u>11,250</u>	<u>11,100</u>

#### 4 Restricted funds

The balances of Restricted Funds held as at the 31 December 2023 were as follows:

Fund	Balance at 31.12.22	General income	Adjust	Expenditure	Balance at 31.12.23
Childrens Outreach worker	£3,396	£11,494	£12,000	£27,036	-£146
Children and Youth work	£1,635	£250		£1,678	£207
Youth Sponsorship	£1,700				£1,700
Education of Church workers and families	£4,235			£474	£3,761
Residential property maintenance	-£156			-£156	£0
Women's Fellowship	£731			£346	£385
Flower Committee	£65	£588		£888	-£235
Potters Bar Disability Access	£1,125				£1,125
Holiday at Home Senior events	£542				£542
Marguerite Bowen Fabric Fund Capital	£30,727			£7,350	£23,377
Marguerite Bowen Fabric Fund Income	£6,876	£1,809		£7,785	£899
Special Projects	£4,376			£170	£4,206
Ukraine Fund	£1,233	£350			£1,583
Other Restricted and Ad Hoc		£1,609		£1,609	
Alms Fund	£106	£11,250		£11,250	£105
Grand Total	£56,590	£27,350	£12,000	£58,315	£37,492

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 Church workers and families	Donations which are given to allow Church workers 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 2023 Alms payment as recorded in note 3(d) was £11,250 (2022 £11,100).

**6 Staff Costs**

During the year the PCC employed the Church Administrator, a Children’s Outreach Worker and a Church Cleaner. Total costs were £45,739 (2021 £49,386)

**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 Contingent Liabilities and Other Commitments**

An agreement with PEAC (UK) Ltd for the lease and maintenance of the photocopier in the Church Office was terminated during the year. The total amount paid in the period was £376

**10 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 6 of this report.

## **11 Little Heath Parish Hall**

The Little Heath Parish Hall is a separately constituted charity and accounts are independently reported to the Charity Commission.

The Charity is run by a team of Trustees. The Trustees are appointed by Christ Church PCC. The Trustees administer the upkeep, letting and other uses of the Parish Hall. A contribution of £3,396 (2022 £3,396) was made by the Church in respect of Church use of the Parish Hall during the year. Other than the above there were no material transactions between the Trustees and the PCC during the year.

## **12 Loaves & Fishes Café**

The Loaves and Fishes Café has raised the sum of £5022 (2022 £3698) This amount is excluded from the main financial accounts but is recognised here as part of the Christ Church family outreach. A separate list of charities and other causes supported is available.

## **13 Children's Society**

For 2023 the collections from the Christingle service are designated to the Children's Society and as such do not form part of financial accounts but are recorded here for information purposes. The 2023 collections amounted to £502 (2022 £701)

## **14 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 reserves held in Designated Funds may be made available to support General Fund expenditure should this prove necessary

## **15 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 Christ Church Little Heath**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 17.

### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 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 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.

*Benjamin de Cruz*

Benjamin de Cruz FCA  
Haines Watts Accountants (Western) Ltd  
3 Southernhay West  
Exeter Devon EX1 1JG

Date: 24 April 2024