

St John the Baptist Church

Chipping Barnet

Report and financial statements

For the year ended 31 December 2025

St John the Baptist Church, Chipping Barnet

Contents

For the year ended 31 December 2025

Reference and administrative information	1
District Church Council's annual report	2
Statement of financial activities (incorporating an income and expenditure account)	10
Balance sheet	11
Notes to the financial statements	12

Reference and administrative information

Principal address The Parish Office
 Church House
 2 Wood Street
 Barnet
 EN5 4BW

Council The District Church Council members who served during the year and up to the date of this report were as follows:

Fr Samuel Rossiter	Team Vicar and Chair
Lynn Baker	Treasurer
Barnaby Medland	Secretary
Averill Lovatt	Churchwarden
Elaine Nicholson	Churchwarden
Helen Barber	Deputy Churchwarden
Andrew Hutchings	
Dr Jacob Kurien	Diocesan and Deanery representative
Josh Lindsey-Harrison	
Ben Nicholson	
Preethi Parmar	
Donna Reed	
Cosima Rodriguez-Broadbent	Safeguarding Officer
Bruce Stringer	
Laurie Little	Lay leader of worship (co-opted)
Geoff Nicholson	Lay leader of worship (co-opted)

Licensed Reader	Linda Sanders
Director of Music	Patrick Korczak ARCO
Associate organist	Jonathan Gregory FRCO, ARAM
Vocal Coach	Cosima Rodriguez-Broadbent
Administrators	Olga Kaufman and Tony Long
Building manager	Mike West
Vergers	Juliet Hedges, Maureen Hedges, Jackie Peacock

St John the Baptist Church, Chipping Barnet

District Church Council annual report

Introduction

The members of the District Church Council (DCC) present their report and the unaudited financial statements of St John the Baptist Church for the year ended 31 December 2025.

St John the Baptist, Chipping Barnet, is part of a four-district church Team Ministry, the Parochial Church Council of Chipping Barnet (PCC). The other three churches are St Mark's Barnet Vale, St Peter's Arkley, and St Stephen's Bells Hill, through which we are available for all the people of Barnet. The Team Ministry is within the Diocese of St Albans and the PCC prepares consolidated accounts under the Charity Commission registration number 1130743.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting for Charities: SORP applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

Vision and aims

St John the Baptist Church, Chipping Barnet ("SJB"), exists to support the community to walk in God's footsteps. As an open, inclusive, and historic Church of England parish church, SJB's vision is to be a vibrant centre of worship, community life, spiritual growth, and public benefit. Central to this vision is the regular celebration of the Eucharist and other services that nurture faith, deepen discipleship, and welcome people at all stages of life and belief.

The church's charitable purposes are underpinned by a five-year Mission Action Plan with three complementary strategic priorities:

- Becoming a centre of musical excellence, by establishing new choirs, increasing concerts and recitals, and developing links with local schools and community music groups.
- Children, families and youth work, by running regular activity days, re-establishing Messy Church, training young worship volunteers, and creating follow-up support for baptism families.
- Effective communication and welcome, through an enhanced online presence, a dedicated welcome team, visitor welcome packs, regular social events and improved signage.

These aims reflect SJB's commitment to high-quality worship, purposeful engagement with the broader community, and ongoing outreach that furthers its charitable objectives for public benefit.

Objectives

The DCC reviews the aims, objectives and activities of the church each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The DCC report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the DCC ensure the charity's aims, objectives and activities remained focused on its stated purposes.

St John the Baptist Church, Chipping Barnet

District Church Council annual report

The DCC confirms that they have had regard for the guidance issued by the Charity Commission on the requirement to report on public benefit. In this respect, their objective is to advance the Christian religion in the parish of Chipping Barnet and in the wider world for the benefit of the public.

Activities and performance

St John the Baptist Church ("SJB") has continued to advance its charitable purposes throughout the year through a wide range of worship, community, educational, and outreach activities aligned to its vision and Mission Action Plan. The church's principal activities focus on making spiritual, cultural, and pastoral contributions to the public life of Barnet, supporting individuals of all ages and backgrounds.

Open Church and Daily Accessibility

SJB remains open every day from 9:15 am to 5:00 pm, offering visitors a peaceful space for prayer, meditation, reflection, and exploration of this Grade II* listed historic building. This is possible thanks to the generosity of a grant awarding charity partner. Additionally, the church is staffed and open for visitors every Saturday from 11:00 am to 1:00 pm, this is thanks to the generous contribution of volunteer stewards. This ongoing accessibility promotes spiritual well-being, encourages community engagement, and fulfils the church's mission to be welcoming and available to all.

Worship and Liturgical Life

The rhythm of worship at SJB remains at the heart of its life and outreach. Regular services include Sunday Eucharists, family services, Choral Evensong, weekday prayers, and special liturgies for holy seasons. These services serve the spiritual needs of the congregation and wider community, offering familiar Anglican worship while also creating opportunities for reflective and pastoral engagement.

A highlight of the year was the Team Ministry Confirmation Service held at SJB in late February, where seven young people and adults from the church, together with candidates from neighbouring parishes, took a significant step in their spiritual journey. Good Friday's Walk of Witness and service on Barnet Green demonstrated SJB's collaboration with local churches, reinforcing its role as a community anchor during major Christian festivals.

Education and Schools Engagement

SJB continues to cultivate strong educational links with schools across the local area. Several institutions, including Queen Elizabeth Boys School and Queen Elizabeth Girls School, chose SJB as their venue for significant services. The Boys School held both its Founders' Day service in June and a Chamber Choir Evensong in November, while 424 students from Queen Elizabeth Girls School attended their Commemoration Day service in May. Both schools also celebrated their Christmas carol services in the church during December.

Local primary schools continue to benefit from visits to SJB as part of their religious education programmes. Notably, 74 Year 1 children and accompanying adults from Trinity Academy Bounds Green visited to learn about Christian faith and the church's history. Additional carol services were hosted for Haberdashers' Girls School, Lynsdown Preparatory School, and Underhill School and Children's Centre, further deepening SJB's role in local school life.

St John the Baptist Church, Chipping Barnet

District Church Council annual report

SJB also serves as a designated 'sanctuary' for a local nursery school in the event of an emergency at the nursery's own building.

The church hosted community discussions and election hustings during local parliamentary elections, leveraging its status as one of the area's largest public spaces to support civic engagement.

Music and Cultural Events

Musical excellence is a strategic priority for SJB, reflected in numerous concerts, performances, and partnerships. Throughout the year, Lumos, a group of young musicians and stage managers known for candlelit church concerts, presented two performances on each featured evening across March, May, July, September, and December. These events attracted diverse audiences and provided high-quality cultural experiences within the historic setting of the church.

Other musical highlights included a concert by Boreham Wood Brass in the autumn and a performance by the Da Capo band at Christmas, each drawing community audiences and enhancing SJB's cultural contributions. The church's regular choral life included traditional favourites and special occasions; the choir hosted its Shrove Tuesday pancake party, complete with celebration and friendly competition for the pancake-eating title, and engaged members in fundraising and community activities.

In January, the parish held a moving Evening Service of Thanksgiving in honour of Terence Atkins, who served as SJB's organist and choir master for nearly 50 years. The service celebrated his contribution with performances by multiple organists, former choristers, and two former Rectors. The music included Sir Edward Bairstow's Evening Service in D major, Sir William Henry Harris's anthem Bring Us, O Lord God, and a Bach Prelude and Fugue, underlining the church's rich musical tradition.

The restoration of the church's historic three-manual, 44-stop William Hill/Frederick Rothwell organ has progressed significantly. Although completion has been delayed into spring 2026 due to the need for new parts, testing in early 2026 is expected to enable the organ to fully support worship, concerts, and community events—further fulfilling Priority 1 of the Mission Action Plan.

Family and Community Programmes

SJB's activities for families and young people continue to grow. The Little Saints toddler group meets weekly and regularly attracts 20-25 attendees, providing social interaction, play, and pastoral support for parents and carers. A new family hub drop-in was established on Fridays, where approximately 25 individuals drop in throughout the day for refreshments, conversation, and child-led play.

During school holidays, the church has hosted activity days for children, supporting family engagement and offering creative and faith-based activities. The church has re-established a monthly offering of children and families craft activities, initially established under the banner of Messy Church. Two successful events were held in 2025—one in October with 18 participants engaging with the Good Samaritan story and sharing a communal meal, and another session in November that also went well.

St John the Baptist Church, Chipping Barnet

District Church Council annual report

Youth engagement extended into worship roles; SJB has encouraged children and young people to participate as readers, servers, and worship volunteers, reinforcing their active ownership of church life—a key action point under the Mission Action Plan.

Social Outreach and Community Building

SJB's role as a social hub was visible in a range of community-wide events. In May, the church marked VE Day with around 1,000 visitors, and 80 people climbed the church tower, including a 90-year-old participant, demonstrating the community's connection to SJB as both a heritage and social space.

The Community Party on the Green in July featured activities including a BBQ, tombola, refreshments, and tower access, fostering fellowship and local participation. Proceeds from a July coffee morning were directed to support the replacement of a school roof in Port Berge, Madagascar, reflecting the church's international charitable consciousness.

Remembrance activities were observed with solemnity and tradition. An All Souls Evensong featuring Fauré's Requiem was held in November, and the Remembrance Sunday service was attended by civic leaders including the Deputy Lieutenant of the London Borough of Barnet, the local MP, and the Mayor, following a wreath-laying and two-minute silence at the war memorial.

Festive and Seasonal Worship

The Christmas period brought a rich array of worship and community events. The church participated in the Barnet Christmas Fayre, hosting performances by The Big Choir, Susi Earnshaw Theatre School, N12 Community Choir, and The Beat Music Academy East, followed by a Community Carol Service accompanied by The Barnet Band, with refreshments provided.

SJB offered seasonal worship that nurtured spiritual needs across the community, including a Messy Christingle service for children, a Blue Christmas service offering solace for those finding the season difficult, a Crib Service for children, the traditional Nine Lessons and Carols, Midnight Mass, and a Family Eucharist on Christmas Day—each contributing to the church's outreach and pastoral care.

Investment policy

It is the DCC's policy to invest funds, which are not immediately required, in income-producing ethical funds which allow capital value to be protected.

Financial review

SJB's financial results for the year are set on in the Statement of Financial Activities on page 10. The church had net outgoing resources on operational unrestricted funds of £(14,973), net incoming resources after gains/(losses) on revaluation and sales of investments of £21,979, (2024 net incoming resources on operational unrestricted funds of £8,729), net incoming resources after gains/(losses) on revaluation and sales of investments of £7,235. Together with the accumulated surplus brought forward from previous years the church had an accumulated surplus on unrestricted funds of £977,208 (2024 £1,050,129). Restricted funds carried forward at 31 December 2025 amounted to £65,7648 (2024 £144,796). This is sufficient for the activities for which the funds were provided.

District Church Council annual report

The proceeds of the sale of the properties in 2023 and 2024 have now been invested in stocks and shares for capital gain as shown in note 7. The investments resulted in a gain of £36,952 in 2025 as opposed to a loss of £(1,494) in 2024.

Restricted income has decreased by £66,865. SJB received £75,998 from the London Borough of Barnet Neighbourhood Community Infrastructure Levy in 2024 and a further £7,002 in 2025 towards the restoration of the organ (see note 2b). The church paid a deposit of £74,395 towards the organ restoration (see note 8) funded by a £70,000 loan from the Bells Hill Fund which was included in restricted expenditure in 2024 when it was repaid (see note 13a). Restricted expenditure increased by £121,393 in 2025, £191,393 excluding the £70,000 loan repayment. Most of the work on the restoration of the organ was carried out in 2025 incurring costs of £194,341 (2024 £1,460) (see notes 13 and 13a). The organ deposit included in prepayments in 2024 of £74,395 was released to expenditure in 2025. Creditors in 2025 include an accrual of £30,000 for the final payment to the organ builders (see note 10). There is an overall reduction of £79,048 in restricted funds in 2025, of which £86,078 is due to the completion of the organ project and £5,600 due to the timing of receipts for the Music Director earlier in the project (see note 13). We received a grant of £6,000 from the Hyde Foundation for music equipment and music of which £3,940 was unspent at the year end. We received two grants of £2,700 from The Hadley Trust and the Jesus Hospital Charity for the refurbishment of the Quiet Room in December 2025 which will be spent in 2026 (see notes 2b and 13).

SJB received £16,000 from The Hadley Trust for the Verger's post in 2025. The church received £5,000 from the City Church Fund and £10,000 from The Hadley Trust towards the Music Director's post, with a further £5,000 being received from the City Church Fund in 2023. SJB also received a grant of £24,130 from The James Ravenscroft Charity, known as the Chancel estate, towards some of the running costs of the building (see note 2b). The Hadley Trust have agreed to continue their funding of the Music Director's post at a rate of £10,000 per year for a further three years.

Principal risks and uncertainties

The DCC risk assessment and management policy, prepared by the Treasurer, has again been reviewed during the year together with insurances and passed off by the PCC through the finance committee. The systems of financial control are considered adequate and any short-term risks are taken into consideration in the preparation of the annual budget.

Risks are considered in terms of the wider environment in which the DCC operates. The financial climate, society and its attitudes, the natural environment and changes in the law, technology and knowledge will affect the types and impact of the risks which the DCC is exposed to.

Monitoring and evaluation of the DCC's Risk Management Policy at senior level takes place on a regular basis to ensure that new risks are addressed as they arise. The Risk Register is presented to the DCC regularly and is updated as and when required. The staff team take responsibility for implementation. There is communication with staff at all levels to ensure that individuals and group responsibilities are understood and embedded into the culture of the DCC.

Our process ensures that:

- New risks are properly reported and evaluated
- Risk aspects of significant new projects are considered as part of project appraisals
- Any significant failures of control systems are properly reported and actioned

St John the Baptist Church, Chipping Barnet

District Church Council annual report

- There is an adequate level of understanding of individual responsibilities for both implementation and monitoring of the control systems
- Any further actions required are identified
- Trustees consider and review the annual process
- Trustees are provided with relevant and timely interim reports

Reserves policy and going concern

It is the DCC's policy to try to maintain a balance on free reserves (unrestricted general reserves less unrestricted fixed assets) which equate to at least six months' unrestricted payments. This level of reserves is considered necessary to smooth out fluctuations in cash flow and to meet emergencies. The balance of free reserves at the year end was £85,702 (£977,208 reserves less £891,506 fixed asset investments) (2024 £197,122 (£1,050,129 reserves less £853,007 fixed asset investments) which just exceeds the six months' target, but which cannot be considered excessive.

Future plans

SJB are hoping to replace the west doors of the church in the summer of 2026 to make the entrance safe and secure, more energy efficient and compliant for disability access. The cost of this work has been estimated at £140,000. A grant of £60,000 has been sourced from the City Church Fund to help pay for this work. The James Ravenscroft Charity have generously agreed to fund any shortfall if funding cannot be found from other sources.

Structure, governance and management

The DCC runs St John the Baptist Church but communication with the Diocese of St Albans is managed by the Parochial Church Council (PCC), so for example when building work is required the DCC prepares a Faculty seeking permission to carry out the work but it is submitted to the Diocese by the PCC. The PCC employs and pays the administrative staff across the Team Ministry, but the Vergers and the Music Director are employed and paid by the DCC of SJB.

Members of the DCC are elected by members at the Annual District Church Meetings (ADCM). The Churchwardens are nominated by the DCC and voted on by the PCC. The ADCM also appoints a PCC representative who sits on the DCC and standing committee. Members of the PCC are elected at the ADCM, which must take place before the end of May, having been nominated by the four District Church Councils at their ADCM.

The four DCCs hold meetings five to seven times a year to discuss and decide on matters relating to the individual churches. The PCC meets four times each year, occasionally preceded by a Standing Committee Meeting if there are any urgent matters to be dealt with.

All DCC and PCC members give their time voluntarily and receive no benefits from the charity. No DCC or PCC member claimed any expenses in 2025 or 2024 (see note 5).

Committees

The finance committee, which carries out an advisory role, meets twice a year to consider the budgets, risk assessment and the financial accounts. It consists of the three Team Vicars and the treasurers of the four

St John the Baptist Church, Chipping Barnet

District Church Council annual report

team churches and the PCC. Since the St John the Baptist Treasurer is also the PCC treasurer, St John the Baptist provides two representatives to the finance committee. The finance committee reports to the PCC.

St John the Baptist has established an Investment Committee to manage the investments which have been acquired following the sale of its two properties. The members of the Committee are the Treasurer and Co-Treasurer, one of the administrators, a member of the congregation and the priest at SJB. The Churchwardens are also co-opted members of these committees.

Staff

The salaries of the three church vergers, who work full-time on a job-share at St John the Baptist Church, are paid by the church with a generous grant from The Hadley Trust. The cleaner works 5 hours per week funded by a generous grant from The James Ravenscroft Charity. There are two Administrators', who have equal status, one works 8 hours per week, the other 25 hours per week. The salary of the Administrator who works 8 hours per week is funded 50% by St John the Baptist church and 50% by the PCC. The other Administrator's salary is paid by the Bells Hill Endowment Fund. St John the Baptist church hired a part-time Music Director, who works 20 hours per week, and started work in March 2024 paid for by very generous grants from the City Church Fund and The Hadley Trust.

Volunteers

The church relies heavily on volunteers to run all areas of its activities, from assisting at services and arranging flowers, administration and fundraising, bookkeeping and accounts, building maintenance and cleaning and running children's activities.

Safeguarding

The DCC adopts the St Albans Diocesan Safeguarding Policy at the Annual District Church Meeting. The policy has also been adopted by the PCC. All four churches have a Safeguarding Officer and each church has adopted Safeguarding policies for Children and vulnerable adults which are reviewed on an annual basis. Disclosure and Barring Service (DBS) checks are carried out on all new volunteers working with children and vulnerable adults. Checks are done on existing volunteers every three years. All PCC Trustees have completed specified training modules.

Vergers, Director of Music, Vocal Coach, Churchwardens, Lay Leaders of Worship, Reader, and anyone with oversight responsibilities has to do basic awareness, foundations, domestic abuse training. Churchwardens also do safer recruitment training, and the safeguarding officer does all of the above, plus a course specifically designed for safeguarding officers. Volunteers involved with children or vulnerable adults need to do basic awareness and foundations. All volunteers fill out a volunteer pack which includes a confidential declaration of past convictions and other relevant information relating to care of vulnerable people.

Related parties and relationships with other organisations

The four churches of the Team Ministry are all members of Churches Together for Chipping Barnet. The member churches are:

- St Andrew's Chesterfield Road United Reformed Church
- Barnet United Reformed Church, Wood Street

St John the Baptist Church, Chipping Barnet

District Church Council annual report

- Christ Church, High Barnet
- Mary Immaculate & St Gregory the Great Roman Catholic Church
- St Mary the Virgin, Monken Hadley
- St John the Baptist, Chipping Barnet
- St Mark’s, Barnet Vale
- St Peter’s, Arkley
- St Stephen’s, Bell’s Hill
- Underhill Baptist Church
- Wesley Hall Methodist Church

The District Church Council’s annual report has been approved by the District Church Council on
..... and signed on their behalf by

Father S Rossiter
Team Vicar of St John the Baptist

District Church Council of St John the Baptist, Chipping Barnet
Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
Income from:							
Donations and legacies	2(a)	68,158	1,001	69,159	68,231	5,412	73,643
Other voluntary incoming resources	2(b)	7,167	97,040	104,207	-	159,371	159,371
Other trading activities	2(c)	33,187	-	33,187	31,735	-	31,735
Other	2(d)	5,742	-	5,742	-	-	-
Investments	2(e)	15,341	1,084	16,425	31,150	1,207	32,357
Total income		129,595	99,125	228,720	131,116	165,990	297,106
Expenditure on:							
Raising funds	3(a)	8,564	-	8,564	7,624	-	7,624
Charitable activities							
Grants made	3(b)	1,108	706	1,814	886	1,315	2,201
Activities directly related to the work of the church	3(c)	107,705	244,565	352,270	93,060	131,541	224,601
Church management and administration	3(d)	27,191	29,189	56,380	20,817	20,211	41,028
Total expenditure		144,568	274,460	419,028	122,387	153,067	275,454
Net income/(expenditure) before transfers		(14,973)	(175,335)	(190,308)	8,729	12,923	21,652
Transfers between funds		(94,900)	94,900	-	(9,707)	9,707	-
Net income/(expenditure) after transfers and before investment gains/(losses)		(109,873)	(80,435)	(190,308)	(978)	22,630	21,652
Subsidiary funds' movement		-	1,387	1,387	-	(248)	(248)
Gains/(losses) on revaluation of investments		35,599	-	35,599	(1,494)	-	(1,494)
Gains/(losses) on sale of investments		1,353	-	1,353	-	-	-
Gains on disposal of properties		-	-	-	529,967	-	529,967
Transfer of property value from PCC		-	-	-	106,072	-	106,072
Net movement in funds		(72,921)	(79,048)	(151,969)	633,567	22,382	655,949
Reconciliation of funds:							
Total funds brought forward		1,050,129	144,796	1,194,925	416,562	122,414	538,976
Total funds carried forward		977,208	65,748	1,042,956	1,050,129	144,796	1,194,925

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Notes 13 and 13a to the financial statements.

The notes on pages 12 to 23 form part of these financial statements.

District Church Council of St John the Baptist, Chipping Barnet

Balance sheet

As at 31 December 2025

	Note	£	2025 £	2024 £
Fixed assets:				
Investments	7		891,506	853,007
Current assets:				
Debtors	8	115,011		203,624
Short term deposits	9	37,066		35,883
Cash at bank and in hand		51,309		125,282
		<u>203,386</u>		<u>364,789</u>
Liabilities:				
Creditors: amounts falling due within one year	10,11	<u>(51,936)</u>	<u>(22,871)</u>	
Net current assets			151,450	341,918
Total net assets			<u>1,042,956</u>	<u>1,194,925</u>
The funds of the charity:				
Restricted income funds			65,748	144,796
Unrestricted funds:				
General funds		<u>977,208</u>	<u>1,050,129</u>	
Total unrestricted funds			977,208	1,050,129
Total charity funds	13		<u>1,042,956</u>	<u>1,194,925</u>

The financial statements were approved and authorised for issue by the District Church Council on 2026 and signed on its behalf by:

.....
 Revd S Rossiter (Chairman)

.....
 Mrs K L Baker (Treasurer)

The notes on pages 12 to 23 form part of these financial statements.

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

1 Accounting policies

a) Statutory information

The church is part of the Chipping Barnet Team Ministry consisting of four churches, St John the Baptist Chipping Barnet, St Mark's Barnet Vale, St Peter's Arkley and St Stephen's Bells Hill. The Parochial Church Council, which is unincorporated, is registered with the Charity Commission under the registration number 1130743. Each of the four churches has its own District Church Council (DCC) which is responsible for the decision making of the individual churches.

The accounts include all transactions, assets and liabilities for which the DCC is responsible. They do not include the accounts of church groups that owe their main affiliation to another body and those that are informal gatherings of church members.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities 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) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

c) Public benefit entity

The church meets the definition of a public benefit entity under FRS 102.

d) Going concern

The financial statements have been prepared on a going concern basis as the DCC believe that no material uncertainties exist.

e) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the DCC in furtherance of the general objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the DCC for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

1 Accounting policies (continued)

f) Income recognition

All income is included in the Statement of Financial Activities (SOFA) which the DCC is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income from collections is recognised when received by or on behalf of the DCC. Planned giving receivable under covenant is recognised when received. Income tax recoverable on covenants or Gift Aid donations is recognised when the repayment is received.

Legacies are recognised when receipt is probable and the bequest is quantifiable.

Income from grants are recognised at fair value when the DCC has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met or grants are received in advance for specified future periods these amounts are deferred.

Dividend and interest income are accounted for when receivable.

Realised gains or losses are recognised only when investments are sold. Unrealised gains or losses are accounted for on the revaluation of investments at the balance sheet date.

g) Expenditure recognition

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on grants and donations are accounted for when paid over.

Expenditure on activities directly related to the work of the church including the diocesan quota; and

Expenditure on fundraising includes the cost of advertising and other costs

Expenditure on the church management and administration represents those items not falling into the other categories.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose. VAT reclaimed on major repairs expenditure is included in other voluntary incoming resources.

h) Financial instruments

Apart from its investments, the charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

i) Fixed asset investments

Investments are shown in the Balance Sheet at quoted market value at the year end.

District Church Council of St John the Baptist, Chipping Barnet

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies (continued)

j) Stock

No value is attributed to stocks of Guide Books and similar material for resale. The costs are fully written off in the year of publication or purchase.

k) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

l) Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The DCC makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical accounting estimates

Accruals

Estimates are made for costs before invoices have been received. These estimates are based on invoices subsequently received or experience.

Deferral of income

When the timing of grants does not coincide with the accounting year, a proportion of the grant is deferred and included in income in the following year, subject to the requirements of the Charity SORP FRS102 (effective 1 January 2019).

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

Income for the year ended 31st December 2025

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
<i>2 (a) Donations and legacies</i>						
Planned giving:						
Covenants	11,922	-	11,922	12,712	-	12,712
Parish giving scheme	25,169	-	25,169	26,378	-	26,378
Income tax recoverable on Gift Aid	5,997	-	5,997	6,197	-	6,197
Parish giving scheme tax recovered	6,687	-	6,687	6,418	-	6,418
Collections at services	7,867	-	7,867	7,463	-	7,463
Special collections (funerals, hymn books)	-	295	295	-	-	-
Other voluntary donations	3,712	-	3,712	2,914	3,325	6,239
Daytime church opening donations	1,237	-	1,237	-	-	-
Wallsafes (funds)	-	-	-	1,113	-	1,113
SumUp donations	5,567	-	5,567	4,938	-	4,938
Collections for gifts	-	-	-	98	772	870
Miscellaneous collections including Madagascar	-	706	706	-	1,315	1,315
	<u>68,158</u>	<u>1,001</u>	<u>69,159</u>	<u>68,231</u>	<u>5,412</u>	<u>73,643</u>
<i>2 (b) Other voluntary incoming resources</i>						
Bells Hill Endowment Fund	2,500	-	2,500	-	10,000	10,000
Benefact Trust	-	3,000	3,000	-	-	-
City Church Fund						
Music Director	-	5,000	5,000	-	10,000	10,000
West Doors	-	5,855	5,855	-	-	-
The Hadley Trust						
Music Director	-	10,000	10,000	-	10,000	10,000
Quiet Room	-	2,700	2,700	-	-	-
Vergers	-	16,000	16,000	-	16,000	16,000
The Hyde Foundation	-	6,000	6,000	-	2,000	2,000
The James Ravenscroft Charity	-	24,130	24,130	-	26,808	26,808
The Jesus Hospital Charity	-	2,700	2,700	-	-	-
Neighbourhood Community Infrastructure Levy	-	7,002	7,002	-	75,998	75,998
Other donations - organ	-	876	876	-	8,565	8,565
VAT refund	-	13,777	13,777	-	-	-
Fundraising	4,519	-	4,519	-	-	-
Tower openings	148	-	148	-	-	-
	<u>7,167</u>	<u>97,040</u>	<u>104,207</u>	<u>-</u>	<u>159,371</u>	<u>159,371</u>
<i>2 (c) Other trading activities</i>						
Guide books Wallsafe	37	-	37	41	-	41
Sale of china Wallsafe	5	-	5	21	-	21
Candle stand	527	-	527	699	-	699
Book stall	91	-	91	88	-	88
Flower fund	-	-	-	393	-	393
Hiring out of church for concerts and services	11,735	-	11,735	10,204	-	10,204
Antenna in the tower - rent	12,725	-	12,725	12,725	-	12,725
Sunday refreshments and hospitality	251	-	251	275	-	275
Verger's refreshments	1,934	-	1,934	2,121	-	2,121
Fees weddings and funerals	5,635	-	5,635	4,676	-	4,676
Organ lessons	-	-	-	349	-	349
Magazine sales	130	-	130	143	-	143
Jam and preserve sales	116	-	116	-	-	-
	<u>33,187</u>	<u>-</u>	<u>33,187</u>	<u>31,735</u>	<u>-</u>	<u>31,735</u>

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

Income for the year ended 31st December 2025 (continued)

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
<i>2 (d) Other</i>						
Insurance claims	5,742	-	5,742	-	-	-
	<u>5,742</u>	<u>-</u>	<u>5,742</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>2 (e) Investments</i>						
Dividends and interest	1,228	1,084	2,312	1,407	1,207	2,614
Investment interest	14,113	-	14,113	29,743	-	29,743
	<u>15,341</u>	<u>1,084</u>	<u>16,425</u>	<u>31,150</u>	<u>1,207</u>	<u>32,357</u>
TOTAL INCOME	<u>129,595</u>	<u>99,125</u>	<u>228,720</u>	<u>131,116</u>	<u>165,990</u>	<u>297,106</u>

Expenditure for the year ended 31st December 2025

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
<i>3 (a) Raising funds</i>						
Events and advertising	1,324	-	1,324	801	-	801
Investment management charges	7,240	-	7,240	6,823	-	6,823
	<u>8,564</u>	<u>-</u>	<u>8,564</u>	<u>7,624</u>	<u>-</u>	<u>7,624</u>
<i>3 (b) Grants</i>						
Charitable giving	358	706	1,064	128	-	128
Churches Together subscription	690	-	690	660	-	660
Miscellaneous collections to Charities	60	-	60	98	1,315	1,413
	<u>1,108</u>	<u>706</u>	<u>1,814</u>	<u>886</u>	<u>1,315</u>	<u>2,201</u>

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

Expenditure for the year ended 31st December 2025

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
<i>3 (c) Activities directly related to the work of the Church</i>						
Parish share	75,000	-	75,000	67,405	10,000	77,405
Clergy and readers' expenses	1,355	-	1,355	1,595	-	1,595
Visiting clergy expenses	40	-	40	195	-	195
Clergy robes	52	-	52	100	325	425
Upkeep of 13 Cedar Lawn Avenue	-	-	-	2,120	-	2,120
Wedding and funeral fees	1,144	-	1,144	1,237	-	1,237
Verger fees funerals and weddings	-	-	-	130	-	130
Sound engineer fees	970	-	970	722	-	722
Bell ringers fees weddings	600	-	600	800	-	800
Church running expenses - utilities	-	17,338	17,338	-	16,097	16,097
Insurance	-	6,985	6,985	-	6,533	6,533
Cleaning	364	1,340	1,704	361	1,527	1,888
Organ and piano tuning	-	3,205	3,205	-	2,393	2,393
Church maintenance and repairs	11,511	-	11,511	5,899	-	5,899
Major repairs	10,105	187,712	197,817	7,650	70,000	77,650
Sound system	178	-	178	15	-	15
Kitchen equipment	543	-	543	580	-	580
Furnishings including carpet and flooring	773	-	773	300	-	300
Junior church and young people	161	113	274	122	159	281
Books for resources	94	-	94	254	-	254
Music for choir	829	2,060	2,889	515	-	515
Flowers	367	-	367	613	-	613
Magazine	118	-	118	118	-	118
Church verger salaries and pensions	-	25,812	25,812	-	24,507	24,507
Upkeep of services	3,159	-	3,159	2,264	-	2,264
Upkeep of church garden	342	-	342	65	-	65
	<u>107,705</u>	<u>244,565</u>	<u>352,270</u>	<u>93,060</u>	<u>131,541</u>	<u>224,601</u>
<i>3 (d) Church management and administration</i>						
Administrator's salary	3,380	-	3,380	2,905	-	2,905
Administration expenses	7,296	-	7,296	4,649	-	4,649
Recital expenses	-	-	-	513	-	513
Architect	632	4,665	5,297	650	1,190	1,840
Other professional Fees	208	3,629	3,837	1,575	1,460	3,035
Bank charges	466	-	466	446	-	446
Charges on SumUp donations	132	-	132	106	-	106
Honoraria to organists and choirboys	11,959	-	11,959	7,846	500	8,346
Director of Music salary and pension	-	20,600	20,600	-	16,279	16,279
Refreshments and catering and hospitality	1,072	-	1,072	1,852	-	1,852
Miscellaneous expenditure gifts	678	295	973	275	782	1,057
Miscellaneous refunds including wedding fees	1,368	-	1,368	-	-	-
	<u>27,191</u>	<u>29,189</u>	<u>56,380</u>	<u>20,817</u>	<u>20,211</u>	<u>41,028</u>
TOTAL RESOURCES USED	<u>144,568</u>	<u>274,460</u>	<u>419,028</u>	<u>122,387</u>	<u>153,067</u>	<u>275,454</u>

District Church Council of St John the Baptist, Chipping Barnet**Notes to the financial statements****For the year ended 31 December 2025****5 Staff and other costs**

No member of the District Church Council has received any remuneration or reimbursement of expenses.

The administrative staff are employed by the Parochial Church Council and the cost reimbursed by the church. The vergers and the Director of Music are employed by St John the Baptist.

6 Taxation

The charity is exempt from corporation tax as all its income is from charitable activities and is applied for charitable purposes.

7 Listed investments

	2025	2024
	£	£
Fair value at the start of the year	203,856	7,751
Additions at cost	720,847	224,942
Disposal proceeds	(137,301)	(27,344)
Gain/(loss) on disposals	1,353	(167)
Gain/(loss) on change in fair value	35,599	(1,326)
	<u>824,354</u>	<u>203,856</u>
Cash held by investment broker pending reinvestment	67,152	649,151
Fair value at the end of the year	<u>891,506</u>	<u>853,007</u>
Historic cost at the end of the year	<u>857,412</u>	<u>854,543</u>
Investments comprise:	2025	2024
	£	£
UK Common investment funds	824,354	203,856
Cash	67,152	649,151
	<u>891,506</u>	<u>853,007</u>

8 Debtors

	2025	2024
	£	£
Prepayments	167	165
Organ refurbishment deposit	-	74,395
Accrued income	1,546	1,091
Funds held by St Albans Diocesan Board of Finance	113,298	127,973
	<u>115,011</u>	<u>203,624</u>

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

9 Short term deposits	2025	2024
	£	£
Choir fund	25,029	23,946
General fund	12,037	6,544
Legacy fund	-	2,389
Repairs fund	-	3,004
	<u>37,066</u>	<u>35,883</u>

10 Creditors: amounts falling due within one year	2025	2024
	£	£
Creditors for goods and services	2,755	3,690
Other creditors	-	-
Accruals	30,000	-
Deferred income (see note 11)	19,181	19,181
	<u>51,936</u>	<u>22,871</u>

11 Deferred income	2025	2024
	£	£
Balance at the beginning of the year	19,181	19,181
Amount released to income in the year	(19,181)	(19,181)
Amount deferred in the year	19,181	19,181
Balance at the end of the year	<u>19,181</u>	<u>19,181</u>

Deferred income comprises amounts received in advance that are grants or contract payments attributable to specified future periods.

12 Analysis of net assets between funds (current year)	Unrestricted	Restricted	Total funds
	£	£	£
Investments	891,506		891,506
Current assets	91,638	111,748	203,386
Current liabilities	(5,936)	(46,000)	(51,936)
Net assets at 31 December 2025	<u>977,208</u>	<u>65,748</u>	<u>1,042,956</u>

12a Analysis of net assets between funds (prior year)	Unrestricted	Restricted	Total funds
	£	£	£
Investments	853,007	-	853,007
Current assets	203,993	160,796	364,789
Current liabilities	(6,871)	(16,000)	(22,871)
Net assets at 31 December 2024	<u>1,050,129</u>	<u>144,796</u>	<u>1,194,925</u>

District Church Council of St John the Baptist, Chipping Barnet

Notes to the financial statements

For the year ended 31 December 2025

13 Movement in funds (current year)

	At 1 January 2025 £	Income £	Expenditure £	Gains and (Losses) £	Transfers £	At 31 December 2025 £
Restricted funds:						
Chancel estate	258	24,130	(25,868)	-	1,480	-
Children and young people	1,841	-	(113)	-	-	1,728
Choir Fund	23,946	1,084	-	-	-	25,030
Friends of the choir	2,224	-	-	585	-	2,809
Friends of the music	6,110	-	-	802	-	6,912
Madagascar	-	706	(706)	-	-	-
Music Director	24,339	15,000	(20,600)	-	-	18,739
Music equipment	-	6,000	(2,060)	-	-	3,940
Organ	86,078	24,655	(194,341)	-	83,608	-
Quiet room	-	5,400	-	-	-	5,400
Special collections	-	295	(295)	-	-	-
Vergers	-	16,000	(25,812)	-	9,812	-
West doors	-	5,855	(4,665)	-	-	1,190
	<u>144,796</u>	<u>99,125</u>	<u>(274,460)</u>	<u>1,387</u>	<u>94,900</u>	<u>65,748</u>
Unrestricted funds:						
General funds	1,050,129	129,595	(144,568)	36,952	(94,900)	977,208
	<u>1,050,129</u>	<u>129,595</u>	<u>(144,568)</u>	<u>36,952</u>	<u>(94,900)</u>	<u>977,208</u>
Total funds	<u>1,194,925</u>	<u>228,720</u>	<u>(419,028)</u>	<u>38,339</u>	<u>-</u>	<u>1,042,956</u>

The narrative to explain the purpose of each fund for each of the years' to 31 December 2025 and 2024 is given at the foot of the prior note 13a below

District Church Council of St John the Baptist, Chipping Barnet

Notes to the financial statements

For the year ended 31 December 2025

13a Movement in funds (prior year)

	At 1 January 2024 £	Income £	Expenditure £	Gains and (Losses) £	Transfers £	At 31 December 2024 £
Restricted funds:						
Bells Hill Fund re organ	70,000	-	(70,000)	-	-	-
Chancel estate	-	26,808	(26,550)	-	-	258
Children and young people	-	2,000	(159)	-	-	1,841
Choir fund	22,739	1,207	-	-	-	23,946
Friends of the choir	7,079	-	-	(4,855)	-	2,224
Friends of the music	1,503	500	(500)	4,607	-	6,110
Madagascar	-	1,315	(1,315)	-	-	-
Music Director	20,618	20,000	(16,279)	-	-	24,339
Music equipment	-	-	-	-	-	-
Organ	475	87,063	(1,460)	-	-	86,078
Parish share	-	10,000	(10,000)	-	-	-
Quiet room	-	-	-	-	-	-
Special collections	-	1,097	(1,107)	-	10	-
Vergers	-	16,000	(24,507)	-	8,507	-
West doors	-	-	(1,190)	-	1,190	-
	<u>122,414</u>	<u>165,990</u>	<u>(153,067)</u>	<u>(248)</u>	<u>9,707</u>	<u>144,796</u>
Unrestricted funds:						
General funds	416,562	131,116	(122,387)	634,545	(9,707)	1,050,129
	<u>416,562</u>	<u>131,116</u>	<u>(122,387)</u>	<u>634,545</u>	<u>(9,707)</u>	<u>1,050,129</u>
Total funds	<u>538,976</u>	<u>297,106</u>	<u>(275,454)</u>	<u>634,297</u>	<u>-</u>	<u>1,194,925</u>

Purpose of restricted funds

Bells Hill Fund re organ

The Bells Hill Fund, which was created from the sale of land surplus to the Bells Hill burial ground, provided a contribution to the cost of the Parish Share in 2024. A loan of £70,000 received in 2023 to enable payments to be made in advance to the organ builder was repaid in 2024.

The Chancel Estate

The Chancel Estate, also known as The James Ravenscroft Charity, maintains the tomb of Thomas Ravenscroft and his wife which was in the Chancel of the old church and was moved to the Ravenscroft chapel after the Victorian extension of the church. In addition the Estate provides funding for the utility bills, insurance and cleaner.

District Church Council of St John the Baptist, Chipping Barnet
Notes to the financial statements
For the year ended 31 December 2025

13a Movement in funds (prior year) (continued)

Children and young people

This Grant is to provide toys and equipment for use by children and young people in church activities.

Choir Fund

This fund, which originated as a legacy, is to support the choir.

Friends of the Choir

This fund is made up of donations and fundraising to support the choir.

Friends of the Music

This fund is made of donations and fundraising to support the music of the church.

Madagascar

This fund consists of money raised from collections for specific projects in Madagascar for example the construction of churches and school buildings.

Music Director

The Director of Music runs the chorister programme for young people aged from 7 to 13 and the scholarship programme for young adults in education, for both choral and organ students. He also plays the organ at church services.

Music equipment

This grant is to provide music equipment including sheet music and music folders for the choir.

Organ

This fund has been set up to restore the three manual 44 stop William Hill/Frederick Rothwell organ including rebuilding and reordering, cleaning all parts, updating the console with the latest playing aids ideal for students and recitalists, replacing perishable sheepskin parts and readjusting the stop action and

Parish share

This grant from the Bells Hill Fund is to fund a contribution towards the cost of the Parish share.

Quiet room

These grants from The Hadley Trust and the Jesus Hospital Charity are to enable the refurbishment of the Quiet room for use in activities for children and young people.

Special collections

This fund consists of money raised from collections for specific purposes.

Vergers' salaries

This grant funds a full-time verger post, 35 hours per week, currently a job share.

District Church Council of St John the Baptist, Chipping Barnet

Notes to the financial statements

For the year ended 31 December 2025

13a Movement in funds (prior year) (continued)

West doors

This project aims to replace the west doors of the church to assist with disabled access, energy efficiency and security.

Purpose of transfers between funds

The transfers between funds represent transfers from unrestricted to restricted funds to make up a deficit on restricted fund projects.

14 Financial commitments

At the balance sheet date, the charity had no financial commitments other than those disclosed in these financial statements (2024 £91,000 for the organ refurbishment, £165,000 less £74,000 deposits paid (see note 9)). The church hopes to replace its west doors in the summer of 2026 at an estimated cost of £140,000 funded by the City Churches Fund and the James Ravenscroft Charity. However no contracts had been entered into at 31 December 2025.

15 Contingent assets or liabilities

At the balance sheet date, the charity had no other contingent assets or liabilities other than those disclosed in these financial statements. (2024 £ Nil)