

# HIGH BARNET BAPTIST CHURCH

England & Wales - Charity number 208653

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1962-09-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 197 High Street  
Barnet  
EN5 5SU

**Phone** 02084494833

## Activities

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**Objects:** PROPOGATION OF CHRISTIAN TRUTH

**Activities:** The main objectives of the charity are the worship of God and the exposition, preaching, promulgation, dissemination and instruction of the Christian faith. The aim of the charity is to encourage Christians in their faith, to provide opportunities for non Christians to understand the Christian faith and to demonstrate God's love by helping those in need.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** HADLEY HEATH
- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,238	£109,665	-	-
2023-12-31	£69,792	£104,870	-	-
2022-12-31	£55,925	£78,240	-	-
2021-12-31	£98,338	£104,263	-	-
2020-12-31	£99,546	£97,098	-	-

## Trustees

Name	Role	Appointed
David Webster		2020-09-14
Jonathan Robert Prime		2025-03-24

**HIGH BARNET BAPTIST CHURCH**

England & Wales - Charity number 208653

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# Accounts

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**HIGH BARNET BAPTIST CHURCH**  
**UNAUDITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

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## HIGH BARNET BAPTIST CHURCH

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### REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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#### REFERENCE AND ADMINISTRATIVE DETAILS

The Church was founded in 1892 and is a registered charity with the Charity Commission. The charity number is 208653. Under a new Trust Deed made on the 20 July 1999 the London Baptist Property Board Limited was appointed the Custodian Trustee and the Elders the Managing Trustees.

The following persons were directors of The London Baptist Property Board Limited, the Custodian Trustee, during the year ended 31 December 2024:

Rev P E Barnard  
Rev J J Kane  
M B Mensah (appointed 16 March 2024)  
Rev C J Nicholls  
O O Obidipe  
A J A Pike  
D K Reader  
S C Salamanca-Espin  
M Sisimayi  
Rev P A Winchester

The following persons were Managing Trustees of the Charity during the year ended 31 December 2024:

R Leak  
D Webster

The principal address of the Charity is: 197 High Street, Barnet, Hertfordshire EN5 5SU.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed dated 20 July 1999.

The Managing Trustees are the Elders of the Church. They meet regularly to direct the affairs of the Church. The members of the Church meet at least twice a year to consider the work of the Church and to approve amongst other things the annual accounts and budget, material changes to Church properties and appointment or dismissal of the Minister and Trustees.

The Trustees can only be appointed by a Special Church Meeting. Two thirds of the eligible members present at the meeting need to approve such appointments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **OBJECTIVES AND ACTIVITIES**

The aim of the Charity is to encourage Christians in their faith, to provide opportunities for non-Christians to understand the Christian faith and to demonstrate God's love by helping those in need.

Activities that help to deliver this strategy include Sunday Church services, prayer meetings, house groups, youth clubs, Sunday schools, a breakfast club, groups for mothers and toddlers and older people, and social events.

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the operation of public benefit.

#### **VOLUNTEERS**

Volunteers are key to the charity. They organise Church activities, run clubs and meetings, visit people in need in their homes, and provide administrative and financial support. It is not possible to quantify this support as much is done behind the scenes. At a minimum the support is equivalent to 25 hours per week.

# HIGH BARNET BAPTIST CHURCH

## REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

### ACHIEVEMENTS AND PERFORMANCE

The Church does not engage in fund raising activities.

Achievements against the objectives of the Church are summarised below:

Objective	Achieved?	Comment
Church services, prayer meetings held throughout the year	Yes	
Prayer / Bible study group to be held throughout the year	Yes	
Youth clubs held throughout the year	No	Not currently operating
Mother and Toddler group held throughout the year	No	Not currently operating
Womens midweek meeting held throughout the year	Yes	
Community Engagement	Yes	
People baptised	No	
New members	Yes	4 new members
Improve buildings	Yes	Further investment in Church and Manse fabric
Help those in need	Yes	Support for Tear Fund. Church members actively helping those locally in need
Support dissemination / promulgation of the Christian faith	Yes	Active programme locally and support for those in UK and abroad.
Appointment of Pastor	Yes	Appointed April 2024

### FINANCIAL REVIEW

At the end of the accounting year, the Charity is holding £226,464 (2023: £250,937) of free reserves. This is the equivalent of approximately 25 months (2023: 28 months) of average expenditure. The Charity intends to have a significant level of annual commitments in the form of ministerial costs, and it is felt prudent to maintain a level of reserves, which will enable the Charity to continue to meet these commitments.

A new Pastor joined in April 2024 and occupied the Manse once the tenant vacated the property at the end of May 2024. In 2025 the Church will incur the full year costs of a Pastor.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **RESERVES**

The Church's reserves policy is, as far as practical, to save for future building works rather than to borrow. In addition, as the Church is independent and receives no guaranteed support from any outside organisation, it seeks to have sufficient reserves within its general and designated funds to facilitate up to two years of future expenditure on day to day activities and specific building projects. The Church currently has in excess of two years of future expenditure in free reserves.

Funding is received from voluntary gifts. These have been used to support the aims of the charity, including improving and maintaining the Church building which hosts many of the Charity's activities and providing accommodation for full time ministerial staff.

#### **PLANS FOR FUTURE PERIODS**

The Church will continue to seek to a) provide opportunities for people to meet with others to worship God, learn about the Christian faith and find support; b) help those in need and c) support the promulgation, dissemination and instruction of the Christian faith. To further assist the achievement of these aims the new Pastor is planning a number of initiatives in 2025 aimed at attracting new visitors and providing opportunities to clearly explain the Christian faith.

#### **RISK ANALYSIS**

The Trustees are continually monitoring their original assessment of the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church.

The Trustees maintain the position that they are satisfied there are systems and controls in place within the Charity to mitigate the risks to which they are exposed.

#### **GOING CONCERN**

The Church continues to receive voluntary income from members and, given the level of reserves, the trustees are confident that the Church can continue as a going concern for a period of at least twelve months from the date of signing of these accounts. Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

# HIGH BARNET BAPTIST CHURCH

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## REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered Address:

197 High Street  
Barnet  
Hertfordshire  
EN5 5SU

*Robert Leak*  
Robert Leak (Mar 19, 2025 08:56 GMT)

ROBERT LEAK  
Treasurer of the Charity  
Dated: 19/03/2025

# HIGH BARNET BAPTIST CHURCH

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

I report to the trustees on my examination of the accounts of High Barnet Baptist Church for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the accounts, including a summary of significant accounting policies.

#### **Respective responsibilities of trustees and examiner and basic 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.

*Julie Mutton*

Julie Mutton (Mar 19, 2025 09:05 GMT)

Name: Julie Mutton

Fellow of The Institute of Chartered Accountants in England & Wales

19/03/2025

Address:       CLA Evelyn Partners Limited  
                  Onslow House  
                  Onslow Street  
                  Guildford  
                  GU1 4TL

Date:

**HIGH BARNET BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Year Ended 31 December 2024**

	Note	2024 £ Unrestricted Funds	2024 £ Restricted Funds	£ Total Funds	2023 £ Total Funds
<b>INCOME</b>					
Donations and Legacies					
Voluntary income		71,936	-	71,936	44,739
Donated services		4,000	-	4,000	3,800
Rental Income		13,780	-	13,780	17,700
Investment income		5,460	62	5,522	3,553
<b>TOTAL INCOME</b>		<b>95,176</b>	<b>62</b>	<b>95,238</b>	<b>69,792</b>
<b>EXPENDITURE</b>					
Charitable activities					
Operations of the charity	4	109,665	-	109,665	104,870
<b>TOTAL EXPENDITURE</b>		<b>109,665</b>	<b>-</b>	<b>109,665</b>	<b>104,870</b>
Net (expenditure) /income		(14,489)	62	(14,427)	(35,078)
Transfer between funds		600	(600)	-	-
Net movement in funds		(13,889)	(538)	(14,427)	(35,078)
Accumulated funds brought forward		405,350	5,897	411,247	446,325
Accumulated funds carried forward		391,461	5,359	396,820	411,247

**HIGH BARNET BAPTIST CHURCH**

**STATEMENT OF FINANCIAL POSITION  
As at 31 December 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		-		6,825
<b>Current assets</b>					
Debtors	9	9,003		6,535	
Cash at bank and in hand		<u>390,652</u>		<u>400,564</u>	
			399,655		407,099
<b>Creditors:</b> amounts falling due within one year	10		(2,835)		(2,677)
<b>Net current assets</b>			<u>396,820</u>		<u>404,422</u>
<b>Net assets</b>			<u>396,820</u>		<u>411,247</u>
<b>General fund</b>	11		226,464		250,937
<b>Other funds</b>	11				
Designated		164,997		154,413	
Restricted		<u>5,359</u>		<u>5,897</u>	
			170,356		160,310
<b>Total funds</b>			<u><u>396,820</u></u>		<u><u>411,247</u></u>

Robert Leak

Robert Leak (Mar 19, 2025 08:56 GMT)

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R. LEAK  
(TREASURER)

Approved by the Trustees on: 19/03/2025

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# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2024

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### 1. Status

High Barnet Baptist Church (“the charity”) is a registered charity with the Charity Commission governed by a Trust Deed dated 20 July 1999. The charity number is 208653. Its principal address is 197 High Street, Barnet, Hertfordshire EN5 5SU.

### 2. Accounting policies

The principal accounting policies are summarised below.

#### **Basis of preparation**

The accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”) including Section 1A, and with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective 1 January 2019). The financial statements are also prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### **Exemption**

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by the FRS 102.

- the requirements of Section 7 Statement of Cash Flows.

#### **Going concern**

Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

#### **Income**

All income is recognised when the charity has entitlement to the income, when its receipt is probable and when it can be measured with reasonable certainty.

**NOTES TO THE ACCOUNTS**  
**Year Ended 31 December 2024**

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**2. Accounting policies (continued)**

**Donated services**

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured.

On receipt, donated services are valued by the Trustee at the amount the charity would have been willing to pay for the services or facilities on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP, the general volunteer time is not recognised. The trustees' annual report provides further information about their contribution.

**Expenditure**

Expenditure is accounted for in the period in which it is incurred. Expenditure includes any VAT which cannot be fully recovered which is reported as part of the expenditure to which it relates.

Expenditure relating directly to a particular activity is allocated to that activity. Indirect costs are classified as support costs. As the Charity has only one charitable activity, the support costs are allocated solely to that activity.

The charity recognises termination payments in the period in which the termination or redundancy is made and there is a legal or constructive obligation to make the payment.

**Operating leases**

Rentals under operating leases are charged to the charitable expenditure on a straight line basis over the lease term.

**Tangible Fixed Assets**

Tangible fixed assets comprise plant and machinery. Tangible fixed assets with a cost over £3,000 are capitalised. The assets are initially recognised at cost and are depreciated at a rate which corresponds to their estimated useful economic life, as follows:

Plant and machinery – 5 years, straight line basis.

**3. Key judgements and estimation uncertainty**

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

**Judgements**

There are no significant judgements made in the preparation of these financial statements.

**Estimation uncertainties**

There are no significant sources of estimation uncertainty.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2024

### 4. Analysis of expenditure on charitable activities

Year ended 31 December 2024	Church activities £	Church buildings £	Donations £	2024 Total £
Ministerial	32,855	-	-	32,855
Fellowship	18,189	-	-	18,189
Evangelism	1,095	-	-	1,095
Sunday School and youth work	714	-	-	714
Accommodation (note 5)	-	40,821	-	40,821
Donations (note 6)	-	-	4,780	4,780
Support costs (note 7)	11,211	-	-	11,211
	<u>64,064</u>	<u>40,821</u>	<u>4,780</u>	<u>109,665</u>
Year ended 31 December 2023	Church activities £	Church buildings £	Donations £	2023 Total £
Fellowship	868	-	-	868
Sunday School and youth work	197	-	-	197
Accommodation (note 5)	-	90,700	-	90,700
Donations (note 6)	-	-	3,752	3,752
Support costs (note 7)	9,203	-	-	9,203
Busy Bees	150	-	-	150
	<u>10,418</u>	<u>90,700</u>	<u>3,752</u>	<u>104,870</u>

### 5. Analysis of accommodation expenditure

	2024 £	2023 £
Church repairs and maintenance	3,906	512
Church heating repairs / water boiler	1,302	1,824
Church electrical safety inspection and repairs	5,568	-
Church replacement laptop and sundry equipment	2,204	-
Manse security repairs / maintenance / refurbishment	1,668	53,033
Manse replacement fencing, gates, shed, carpet, professional fees and internal fittings and fixtures	3,435	10,291
Manse garden	1,125	3,790
Manse heat and light	5	1,491
Manse agents letting fees	1,251	1,152
Depreciation of tangible fixed assets	6,825	6,825
Church heat and light	3,590	3,346
Rates	2,506	1,600
Insurance	4,167	4,071
Cleaning	3,269	2,765
	<u>40,821</u>	<u>90,700</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2024

### 6. Analysis of donation expenditure

	2024	2023
	£	£
<b><u>Overseas</u></b>		
David and Marlene Fry	1,380	1,130
TEAR Fund	1,113	1,094
<b><u>Home</u></b>		
FIEC	1,224	1,128
London City Mission	1,063	400
	<u>4,780</u>	<u>3,752</u>

### 7. Analysis of support costs

	2024	2023
	£	£
Printing, website, postage and stationery	1,723	857
Telephone	1,590	1,292
Music	511	487
Accountancy	4,000	3,800
Subscriptions & LBPB fees	490	90
Sundry	100	-
Governance costs:		
Independent examination 2024	2,835	2,677
Independent examination 2023 adjustment	(38)	-
	<u>11,211</u>	<u>9,203</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2024

### 8. Tangible fixed assets

<b>Plant &amp; Machinery</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January and 31 December	34,125	34,125
At 1 January	(27,300)	(20,475)
Charge for the year	(6,825)	(6,825)
At 31 December	(34,125)	(27,300)
<b>Net book value</b>		
At 31 December	-	6,825

### 9. Current assets

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift aid recoverable	8,205	6,535
Prepayments	798	-
	<u>9,003</u>	<u>6,535</u>

### 10. Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examination fee accrual	<u>2,835</u>	<u>2,677</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2024

### 11. Funds

	2024 £	2023 £
General funds including M Thorp Legacy	226,464	250,937
Designated		
Building Fund (BF)	9,568	1,272
Additional Workers Fund (AW)	127,213	125,340
Stipend Fund (SF)	28,216	27,801
	<u>164,997</u>	<u>154,413</u>
Restricted		
Busy Bees (BB)	1,116	1,116
Fellowship Fund (FF)	-	600
Mrs. Gibbins Legacy (GL)	4,243	4,181
	<u>5,359</u>	<u>5,897</u>
	<u><u>396,820</u></u>	<u><u>411,247</u></u>

Designated Funds are set aside by the Trustees as part of the financial planning of the Church to provide for likely future expenditure on staff (SF), buildings (BF) and the cost of additional workers not covered by annual income (AW). Designation can be changed at any time.

Restricted Funds have been given to the Church to be used for specific purposes.

BB is to be used for the Busy Bees mother and toddler group. FF is to be used to help individuals with financial needs. GL is to be used to help Church members who wish to enter full time Christian work. AW is to cover the costs of additional workers not covered by annual income.

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2024

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#### 12. Analysis of net assets between funds

	<b>Tangible fixed assets</b>	<b>Cash at bank and in hand</b>	<b>Other current assets/(liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>General Funds</u>				
General Fund	-	114,438	6,168	120,606
M Thorp Legacy	-	105,858	-	105,858
Total General Funds				<u>226,464</u>
<u>Designated Funds</u>				
Additional Workers Fund	-	127,213	-	127,213
Stipend Fund	-	28,216	-	28,216
Building / Manse Fund	-	9,568	-	9,568
Total Designated Funds				<u>164,997</u>
<u>Restricted Funds</u>				
Busy Bees	-	1,116	-	1,116
Fellowship Fund	-	-	-	-
Mrs. Gibbins Legacy	-	4,243	-	4,243
Total Restricted Funds				<u>5,359</u>
Total Funds	-	390,652	6,168	396,820

#### 13. Beneficial interest in property

The Charity has beneficial interests in the following properties:

The Manse, 10 Queens Road, Barnet, Hertfordshire.  
High Barnet Baptist Church, 197 High Street, Barnet, Hertfordshire.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2024

### 14. Trustees' remuneration and expenses

No Trustees received any remuneration or reimbursement of expenses in the year (2023: Nil) in connection with their services as a Trustee.

### 15. Related party transactions

The charity received donations and donated services, given without any conditions, from related parties totalling £14,560 (2023: £9,160).

### 16. Analysis of staff costs

The average number of persons employed by the Church during the year was 2 (2023: 1). No employee received remuneration in excess of £60,000.

	2024	2023
	£	£
Wages and salaries	30,575	2,760
Social security	2,417	-
Total	<u>32,992</u>	<u>2,760</u>

### 17. Operating lease commitments

At 31 December 2024 the charity had no operating lease commitments (2023: £nil).

# HIGH BARNET BAPTIST CHURCH

## ANALYSIS OF INCOME & EXPENDITURE ACCOUNT Year Ended 31 December 2024

	Unrestricted Funds			Designated Funds			Restricted Funds				
	Total 2024 £	General Fund (GF) £	M Thorp (GF) Legacy £	Building /Manse Fund £	Stipend Fund £	Additional Workers Fund £	Fellowship Fund £	Mrs Gibbins Legacy £	Busy Bees £	Additional Workers Fund £	Total 2023 £
<b>Incoming resources from generated funds:</b>											
Voluntary income	71,936	69,936	-	2,000	-	-	-	-	-	-	44,739
Donated services	4,000	4,000	-	-	-	-	-	-	-	-	3,800
Rental Income	13,780	-	-	13,780	-	-	-	-	-	-	17,700
Investment income	5,522	1,614	1,558	-	415	1,873	-	62	-	-	3,553
<b>Total incoming resources</b>	<b>95,238</b>	<b>75,550</b>	<b>1,558</b>	<b>15,780</b>	<b>415</b>	<b>1,873</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>69,792</b>
<b>Resources expended:</b>											
Charitable Activities											
Operations of the charity	109,665	102,181	-	7,484	-	-	-	-	-	-	104,870
	109,665	102,181	-	7,484	-	-	-	-	-	-	104,870
<b>Net income/(expenditure)</b>	<b>(14,427)</b>	<b>(26,631)</b>	<b>1,558</b>	<b>8,296</b>	<b>415</b>	<b>1,873</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>(35,078)</b>
Transfers between funds	-	600	-	-	-	-	(600)	-	-	-	-
<b>Net movement in funds</b>	<b>(14,427)</b>	<b>(26,031)</b>	<b>1,558</b>	<b>8,296</b>	<b>415</b>	<b>1,873</b>	<b>(600)</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>(35,078)</b>
<b>Reconciliation of funds</b>											
Total funds brought forward	411,247	146,637	104,300	1,272	27,801	125,340	600	4,181	1,116	-	411,247
<b>Total funds carried forward</b>	<b>396,820</b>	<b>120,606</b>	<b>105,858</b>	<b>9,568</b>	<b>28,216</b>	<b>127,213</b>	<b>-</b>	<b>4,243</b>	<b>1,116</b>	<b>-</b>	<b>411,247</b>

All operations are classed as continuing. There are no recognised gains or losses other than those passing through the Statement of Financial Activities.

High Barnet Baptist Church  
197 High Street  
Barnet Hertfordshire  
EN5 5SU

Charity number: 208653

Julie Mutton  
CLA Evelyn Partners Limited  
Onslow House  
Onslow Street  
Guildford  
GU1 4TL

Dear Sirs

We confirm that the following representations given to you in connection with your independent examination of the financial statements of High Barnet Baptist Church ("the Charity") for the year ended 31 December 2024 are made on the basis of enquiries of management with relevant knowledge and experience sufficient to satisfy ourselves that we can properly make the following representations to you.

- 1 We acknowledge as trustees our responsibilities under the Charities Act 2011 for preparing financial statements which give a true and fair view and for making accurate representations to you.
- 2 We have provided you with:
  - all correspondence with regulators, including any serious incident reports
  - all minutes of trustee meetings
  - access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters
  - additional information that you have requested from us for the purpose of the examination, and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain explanations.
- 3 All the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records and in the financial statements.
- 4 We confirm that all income receivable in respect of the period has been recorded in the financial statements.
- 5 The Charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
- 6 We confirm that constructive obligations for grants have been recognised.
- 7 There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

- 8 The Charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.
- 9 We confirm that we have disclosed in the financial statements all related party transactions relevant to the Charity, and that we are not aware of any further related party matters that require disclosure.
- 10 The Charity has not contracted for, nor authorised any capital expenditure other than as disclosed in the financial statements.
- 11 In our opinion, the Charity is a going concern and the period over which we have considered the Charity's ability to continue as a going concern is at least 12 months from the date of this letter.

There have been no changes in circumstances since we made our assessment of going concern.

The disclosures in note 2 to the financial statements are an accurate reflection of our plans for the future and we consider that those plans are feasible.

Yours faithfully

*Robert Leak*

Robert Leak (Mar 19, 2025 08:56 GMT)

Trustee

19/03/2025

Date

Signed on behalf of the board of trustees

**HIGH BARNET BAPTIST CHURCH**

England & Wales - Charity number 208653

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# Accounts

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**HIGH BARNET BAPTIST CHURCH**  
**UNAUDITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Church was founded in 1892 and is a registered charity with the Charity Commission. The charity number is 208653. Under a new Trust Deed made on the 20 July 1999 the London Baptist Property Board Limited was appointed the Custodian Trustee and the Elders the Managing Trustees.

The following persons were directors of The London Baptist Property Board Limited, the Custodian Trustee, during the year ended 31 December 2023:

Rev P E Barnard  
S C Salamanca-Espin  
O O Obidipe  
A J A Pike  
D K Reader  
Rev P A Winchester  
M Sisimayi  
Rev J J Kane (appointed 12 September 2023)  
Rev C J Nicholls (appointed 12 September 2023)

The following persons were Managing Trustees of the Charity during the year ended 31 December 2023:

R Leak  
D Webster

The principal address of the Charity is: 197 High Street, Barnet, Hertfordshire EN5 5SU.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a Trust Deed dated 20 July 1999.

The Managing Trustees are the Elders of the Church. They meet regularly to direct the affairs of the Church. The members of the Church meet at least twice a year to consider the work of the Church and to approve amongst other things the annual accounts and budget, material changes to Church properties and appointment or dismissal of the Minister and Trustees.

The Trustees can only be appointed by a Special Church Meeting. Two thirds of the eligible members present at the meeting need to approve such appointments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **OBJECTIVES AND ACTIVITIES**

The aim of the Charity is to encourage Christians in their faith, to provide opportunities for non-Christians to understand the Christian faith and to demonstrate God's love by helping those in need.

Activities that help to deliver this strategy include Sunday Church services, prayer meetings, house groups, youth clubs, Sunday schools, a breakfast club, groups for mothers and toddlers and older people, and social events.

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the operation of public benefit.

#### **VOLUNTEERS**

Volunteers are key to the charity. They organise Church activities, run clubs and meetings, visit people in need in their homes, and provide administrative and financial support. It is not possible to quantify this support as much is done behind the scenes. At a minimum the support is equivalent to 50 hours per week.

# HIGH BARNET BAPTIST CHURCH

## REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

### ACHIEVEMENTS AND PERFORMANCE

The Church does not engage in fund raising activities.

Achievements against the objectives of the Church are summarised below:

Objective	Achieved?	Comment
Church services, prayer meetings held throughout the year	Yes	
Prayer / Bible study group to be held throughout the year	Yes	
Youth clubs held throughout the year	No	Not currently operating
Mother and Toddler group held throughout the year	No	Not currently operating
Womens midweek meeting held throughout the year	Yes	
Language support club to assist people with English as their second language launched	Partly	Held when required
Community Engagement	Yes	
People baptised	No	
New members	Yes	2 new members
Improve buildings	Yes	Manse significantly improved
Help those in need	Yes	Support for Tear Fund. Church members actively helping those locally in need
Support dissemination / promulgation of the Christian faith	Yes	Active programme locally and support for those in UK and abroad.
Appointment of Pastor	Yes	New Pastor to join 2024

### FINANCIAL REVIEW

At the end of the accounting year, the Charity is holding £250,937 (2022: £240,256) of free reserves. This is the equivalent of approximately 29 months (2022: 38 months) of average expenditure. The Charity intends to have a significant level of annual commitments in the form of ministerial costs, and it is felt prudent to maintain a level of reserves, which will enable the Charity to continue to meet these commitments.

No ministerial costs were incurred in 2023. A new Pastor will join in 2024. The Manse was renovated in the earlier part of the year ahead of it being rented in June 2023. It is anticipated the tenancy will end by June 2024 to allow the new Pastor to occupy the property.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **RESERVES**

The Church's reserves policy is, as far as practical, to save for future building works rather than to borrow. In addition, as the Church is independent and receives no guaranteed support from any outside organisation, it seeks to have sufficient reserves within its general and designated funds to facilitate up to two years of future expenditure on day to day activities and specific building projects. The Church currently has in excess of two years of future expenditure in free reserves.

Funding is received from voluntary gifts. These have been used to support the aims of the charity, including improving and maintaining the Church building which hosts many of the Charity's activities and providing accommodation for full time ministerial staff.

#### **PLANS FOR FUTURE PERIODS**

The Church will continue to seek to a) provide opportunities for people to meet with others to worship God, learn about the Christian faith and find support; b) help those in need and c) support the promulgation, dissemination and instruction of the Christian faith. To further assist the achievement of these aims the new Pastor is planning a number of initiatives in 2024 aimed at attracting new visitors and providing opportunities to clearly explain the Christian faith.

#### **RISK ANALYSIS**

The Trustees are continually monitoring their original assessment of the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church.

The Trustees maintain the position that they are satisfied there are systems and controls in place within the Charity to mitigate the risks to which they are exposed.

#### **GOING CONCERN**

Although the Church's voluntary income from members has reduced since 2021, given the level of reserves, the trustees are confident that the Church can continue as a going concern for a period of at least twelve months from the date of signing of these accounts. Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

# HIGH BARNET BAPTIST CHURCH

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## REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees' are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered Address:

197 High Street  
Barnet  
Hertfordshire  
EN5 5SU

*Robert Leak*  
Robert Leak (Mar 25, 2024 17:50 GMT)

ROBERT LEAK  
Treasurer of the Charity  
Dated: 25/03/2024

# HIGH BARNET BAPTIST CHURCH

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

I report to the trustees on my examination of the accounts of High Barnet Baptist Church for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the accounts, including a summary of significant accounting policies.

#### **Respective responsibilities of trustees and examiner and basic 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.

  
Julie Mutton (Mar 25, 2024 17:55 GMT)

Name: Julie Mutton

Fellow of The Institute of Chartered Accountants in England & Wales

25/03/2024

Address: Evelyn Partners LLP  
Onslow House  
Onslow Street  
Guildford  
GU1 4TL

Date:

## HIGH BARNET BAPTIST CHURCH

### STATEMENT OF FINANCIAL ACTIVITIES Year Ended 31 December 2023

	Note	2023 £ Unrestricted Funds	2023 £ Restricted Funds	£ Total Funds	2022 £ Total Funds
<b>INCOME</b>					
Donations and Legacies					
Voluntary income		44,739	-	44,739	50,630
Donated services		3,800	-	3,800	3,600
Rental Income		17,700	-	17,700	-
Investment income		3,510	43	3,553	1,695
<b>TOTAL INCOME</b>		<b>69,749</b>	<b>43</b>	<b>69,792</b>	<b>55,925</b>
<b>EXPENDITURE</b>					
Charitable activities					
Operations of the charity	4	104,520	350	104,870	78,240
<b>TOTAL EXPENDITURE</b>		<b>104,520</b>	<b>350</b>	<b>104,870</b>	<b>78,240</b>
Net Expenditure		(34,771)	(307)	(35,078)	(22,315)
Transfer between funds		-	-	-	-
Net movement in funds		(34,771)	(307)	(35,078)	(22,315)
Accumulated funds brought forward		440,121	6,204	446,325	468,640
Accumulated funds carried forward		405,350	5,897	411,247	446,325

# HIGH BARNET BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION As at 31 December 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		6,825		13,650
<b>Current assets</b>					
Debtors	9			717	
Cash at bank and in hand		6,535			
		<u>400,564</u>		<u>434,508</u>	
			407,099		435,225
<b>Creditors:</b> amounts falling due within one year	10		(2,677)		(2,550)
<b>Net current assets</b>			<u>404,422</u>		<u>432,675</u>
<b>Net assets</b>			<u>411,247</u>		<u>446,325</u>
<b>General fund</b>					240,256
	11		250,937		
<b>Other funds</b>	11				
Designated		154,413		199,865	
Restricted		<u>5,897</u>		<u>6,204</u>	
			160,310		206,069
<b>Total funds</b>			<u>411,247</u>		<u>446,325</u>

*Robert Leak*

Robert Leak (Mar 25, 2024 17:50 GMT)

.....  
R. LEAK  
(TREASURER)

Approved by the Trustees on: 25/03/2024

# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

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### 1. Status

High Barnet Baptist Church (“the charity”) is a registered charity with the Charity Commission governed by a Trust Deed dated 20 July 1999. The charity number is 208653. Its principal address is 197 High Street, Barnet, Hertfordshire EN5 5SU.

### 2. Accounting policies

The principal accounting policies are summarised below.

#### **Basis of preparation**

The accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”) including Section 1A, and with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective 1 January 2019). The financial statements are also prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### **Exemption**

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by the FRS 102.

- the requirements of Section 7 Statement of Cash Flows.

#### **Going concern**

Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

#### **Income**

All income is recognised when the charity has entitlement to the income, when its receipt is probable and when it can be measured with reasonable certainty.

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# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

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### 2. Accounting policies (continued)

#### **Donated services**

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured.

On receipt, donated services are valued by the Trustee at the amount the charity would have been willing to pay for the services or facilities on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP, the general volunteer time is not recognised. The trustees' annual report provides further information about their contribution.

#### **Expenditure**

Expenditure is accounted for in the period in which it is incurred. Expenditure includes any VAT which cannot be fully recovered which is reported as part of the expenditure to which it relates.

Expenditure relating directly to a particular activity is allocated to that activity. Indirect costs are classified as support costs. As the Charity has only one charitable activity, the support costs are allocated solely to that activity.

The charity recognises termination payments in the period in which the termination or redundancy is made and there is a legal or constructive obligation to make the payment.

#### **Operating leases**

Rentals under operating leases are charged to the charitable expenditure on a straight line basis over the lease term.

#### **Tangible Fixed Assets**

Tangible fixed assets comprise plant and machinery. Tangible fixed assets with a cost over £3,000 are capitalised. The assets are initially recognised at cost and are depreciated at a rate which corresponds to their estimated useful economic life, as follows:

Plant and machinery – 5 years, straight line basis.

### 3. Key judgements and estimation uncertainty

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

#### **Judgements**

There are no significant judgements made in the preparation of these financial statements.

#### **Estimation uncertainties**

There are no significant sources of estimation uncertainty.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

### 4. Analysis of expenditure on charitable activities

Year ended 31 December 2023	Church activities £	Church buildings £	Donations £	2023 Total £
Fellowship	868	-	-	868
Sunday School and youth work	197	-	-	197
Accommodation (note 5)	-	90,700	-	90,700
Donations (note 6)	-	-	3,752	3,752
Support costs (note 7)	9,203	-	-	9,203
Busy Bees	150	-	-	150
	10,418	90,700	3,752	104,870

Year ended 31 December 2022	Church activities £	Church buildings £	Donations £	2022 Total £
Ministerial	38,943	-	-	38,943
Evangelism	53	-	-	53
Fellowship	(735)	-	-	(735)
Sunday School and youth work	79	-	-	79
Accommodation (note 5)	-	23,928	-	23,928
Donations (note 6)	-	-	6,995	6,995
Support costs (note 7)	8,959	-	-	8,959
Busy Bees	18	-	-	18
	47,317	23,928	6,995	78,240

Negative Fellowship expenses of £735 above are stated after the reversal of a grant commitment of £2,000 in the year ended 31 December 2022.

### 5. Analysis of accommodation expenditure

	2023 £	2022 £
Church repairs and maintenance	512	404
Church heating repairs / water boiler	1,824	903
Church roof repairs	-	1,778
Manse heating repairs / maintenance /refurbishment	53,033	1,331
Manse replacement gates, shed, carpet and internal fittings and fixtures	10,291	-
Manse garden	3,790	-
Manse heat and light	1,491	-
Manse agents letting fees	1,152	-
Depreciation of tangible fixed assets	6,825	6,825
Church heat and light	3,346	2,332
Rates	1,600	3,504
Insurance	4,071	3,619
Cleaning	2,765	3,232
	90,700	23,928

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS

Year Ended 31 December 2023

### 6. Analysis of donation expenditure

	2023	2022
	£	£
<b><u>Overseas</u></b>		
Barnabas Fund	-	300
The Word for the World	-	400
David and Marlene Fry	1,130	1,130
Gilgal Mission	-	2,715
Missionary Aviation Fellowship	-	400
Release International	-	300
TEAR Fund	1,094	800
<b><u>Home</u></b>		
FIEC	1,128	-
London City Mission	400	800
John Martin	-	100
Paul Whybrow	-	50
	<u>3,752</u>	<u>6,995</u>

### 7. Analysis of support costs

	2023	2022
	£	£
Printing, website, postage and stationery	857	1,173
Telephone	1,292	1,092
Music	487	454
Accountancy	3,800	3,600
Subscriptions	90	90
Governance costs:		
Independent examination	2,677	2,550
	<u>9,203</u>	<u>8,959</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

### 8. Tangible fixed assets

<b>Plant &amp; Machinery</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January	34,125	34,125
Additions	-	-
At 31 December	<u>34,125</u>	<u>34,125</u>
<b>Accumulated Depreciation</b>		
At 1 January	(20,475)	(13,650)
Charge for the year	(6,825)	(6,825)
At 31 December	<u>(27,300)</u>	<u>(20,475)</u>
<b>Net book value</b>		
At 31 December	<u>6,825</u>	<u>13,650</u>

### 9. Current assets

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift aid recoverable	6,535	-
Prepayments	<u>-</u>	<u>717</u>
	<u>6,535</u>	<u>717</u>

### 10. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examination fee accrual	<u>2,677</u>	<u>2,550</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

### 11. Funds

	2023 £	2022 £
General funds including M Thorp Legacy	250,937	240,256
Designated		
Building Fund (BF)	1,272	48,279
Additional Workers Fund (AW)	125,340	124,067
Stipend Fund (SF)	27,801	27,519
	<u>154,413</u>	<u>199,865</u>
Restricted		
Busy Bees (BB)	1,116	1,266
Fellowship Fund (FF)	600	800
Mrs. Gibbins Legacy (GL)	4,181	4,138
Additional Workers Fund (AW)	-	-
	<u>5,897</u>	<u>6,204</u>
	<u><u>411,247</u></u>	<u><u>446,325</u></u>

Designated Funds are set aside by the Trustees as part of the financial planning of the Church to provide for likely future expenditure on staff (SF), buildings (BF) and the cost of additional workers not covered by annual income (AW). Designation can be changed at any time.

Restricted Funds have been given to the Church to be used for specific purposes.

BB is to be used for the Busy Bees mother and toddler group. FF is to be used to help individuals with financial needs. GL is to be used to help Church members who wish to enter full time Christian work. AW is to cover the costs of additional workers not covered by annual income.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

### 12. Analysis of net assets between funds

	<b>Tangible fixed assets</b>	<b>Cash at bank and in hand</b>	<b>Other current assets/(liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>General Funds</u>				
General Fund	6,825	135,954	3,858	146,637
M Thorp Legacy	-	104,300	-	104,300
Total General Funds				<u>250,937</u>
<u>Designated Funds</u>				
Additional Workers Fund	-	125,340	-	125,340
Stipend Fund	-	27,801	-	27,801
Building Fund	-	1,272	-	1,272
Total Designated Funds				<u>154,413</u>
<u>Restricted Funds</u>				
Busy Bees	-	1,116	-	1,116
Fellowship Fund	-	600	-	600
Mrs. Gibbins Legacy	-	4,181	-	4,181
Additional Workers Fund	-	-	-	-
Total Restricted Funds				<u>5,897</u>
Total Funds	6,825	400,564	3,858	411,247

### 13. Beneficial interest in property

The Charity has beneficial interests in the following properties:

The Manse, 10 Queens Road, Barnet, Hertfordshire.  
High Barnet Baptist Church, 197 High Street, Barnet, Hertfordshire.

# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2023

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### 14. Trustees' remuneration and expenses

No Trustees received any remuneration or reimbursement of expenses in the year (2022: Nil) in connection with their services as a Trustee.

### 15. Related party transactions

The charity received donations and donated services, given without any conditions, from related parties totalling £9,160 (2022: £7,919).

### 16. Analysis of staff costs

The average number of persons employed by the Church during the year was 1 (2022: 2). No employee received remuneration in excess of £60,000.

	2023 £	2022 £
Wages and salaries	2,760	28,602
Social security	-	2,164
Total	<u>2,760</u>	<u>30,766</u>

### 17. Operating lease commitments

At 31 December 2023 the charity had no operating lease commitments (2022: £nil).

# HIGH BARNET BAPTIST CHURCH

## ANALYSIS OF INCOME & EXPENDITURE ACCOUNT Year Ended 31 December 2023

	Unrestricted Funds			Designated Funds			Restricted Funds			Total 2022 £	
	Total 2023 £	General Fund (GF) £	M Thorp (GF) Legacy £	Building Fund £	Stipend Fund £	Additional Workers Fund £	Fellowship Fund £	Mrs Gibbins Legacy £	Busy Bees £		Additional Workers Fund £
<b>Incoming resources from generated funds:</b>											
Voluntary income	44,739	44,689	-	50	-	-	-	-	-	50,630	
Donated services	3,800	3,800	-	-	-	-	-	-	-	3,600	
Rental Income	17,700	17,700	-	-	-	-	-	-	-	-	
Investment income	3,553	895	1,060	-	282	1,273	-	43	-	1,695	
<b>Total incoming resources</b>	<b>69,792</b>	<b>67,084</b>	<b>1,060</b>	<b>50</b>	<b>282</b>	<b>1,273</b>	<b>-</b>	<b>43</b>	<b>-</b>	<b>55,925</b>	
<b>Resources expended:</b>											
Charitable Activities											
Operations of the charity	104,870	104,720	-	-	-	-	-	150	-	78,240	
	104,870	104,720	-	-	-	-	-	150	-	78,240	
<b>Net income/(expenditure)</b>	<b>(35,078)</b>	<b>(37,636)</b>	<b>1,060</b>	<b>50</b>	<b>282</b>	<b>1,273</b>	<b>-</b>	<b>43</b>	<b>(150)</b>	<b>(22,315)</b>	
Transfers between funds	-	47,257	-	(47,057)	-	-	(200)	-	-	-	
<b>Net movement in funds</b>	<b>(35,078)</b>	<b>9,621</b>	<b>1,060</b>	<b>(47,007)</b>	<b>282</b>	<b>1,273</b>	<b>(200)</b>	<b>43</b>	<b>(150)</b>	<b>(22,315)</b>	
<b>Reconciliation of funds</b>											
Total funds brought forward	446,325	137,016	103,240	48,279	27,519	124,067	800	4,138	1,266	-	468,640
<b>Total funds carried forward</b>	<b>411,247</b>	<b>146,637</b>	<b>104,300</b>	<b>1,272</b>	<b>27,801</b>	<b>125,340</b>	<b>600</b>	<b>4,181</b>	<b>1,116</b>	<b>-</b>	<b>446,325</b>

All operations are classed as continuing. There are no recognised gains or losses other than those passing through the Statement of Financial Activities.

**HIGH BARNET BAPTIST CHURCH**

England & Wales - Charity number 208653

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# Accounts

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**HIGH BARNET BAPTIST CHURCH**  
**UNAUDITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Church was founded in 1892 and is a registered charity with the Charity Commission. The charity number is 208653. Under a new Trust Deed made on the 20 July 1999 the London Baptist Property Board Limited was appointed the Custodian Trustee and the Elders the Managing Trustees.

The following persons were directors of The London Baptist Property Board Limited, the Custodian Trustee, during the year ended 31 December 2022:

Rev P E Barnard  
S C Salamanca-Espin  
Rev L G Johnson (resigned 31 December 2022)  
O O Obidipe  
A J A Pike  
D K Reader  
Rev P A Winchester  
M Sisimayi

The following persons were Managing Trustees of the Charity during the year ended 31 December 2022:

R Brewerton (resigned 3 April 2022)  
A Dawkins (resigned 13 July 2022)  
R Leak  
D Webster

The principal address of the Charity is: 197 High Street, Barnet, Hertfordshire EN5 5SU.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a Trust Deed dated 20 July 1999.

The Managing Trustees are the Elders of the Church. They meet regularly to direct the affairs of the Church. The members of the Church meet at least twice a year to consider the work of the Church and to approve amongst other things the annual accounts and budget, material changes to Church properties and appointment or dismissal of the Minister and Trustees.

The Trustees can only be appointed by a Special Church Meeting. Two thirds of the eligible members present at the meeting need to approve such appointments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **OBJECTIVES AND ACTIVITIES**

The aim of the Charity is to encourage Christians in their faith, to provide opportunities for non-Christians to understand the Christian faith and to demonstrate God's love by helping those in need.

Activities that help to deliver this strategy include Sunday Church services, prayer meetings, house groups, youth clubs, Sunday schools, a breakfast club, groups for mothers and toddlers and older people, and social events.

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the operation of public benefit.

#### **VOLUNTEERS**

Volunteers are key to the charity. They organise Church activities, run clubs and meetings, visit people in need in their homes, and provide administrative and financial support. It is not possible to quantify this support as much is done behind the scenes. At a minimum the support is equivalent to 50 hours per week.

## HIGH BARNET BAPTIST CHURCH

### REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

#### ACHIEVEMENTS AND PERFORMANCE

The Church does not engage in fund raising activities.

Achievements against the objectives of the Church are summarised below:

Objective	Achieved?	Comment
Church services, prayer meetings held throughout the year	Yes	
Bible study group to be held throughout the year	Yes	
Youth clubs held throughout the year	No	Not currently operating
Mother and Toddler group held throughout the year	No	Not currently operating
Older persons breakfast club held throughout the year	No	Club now permanently closed
Language support club to assist people with English as their second language launched	Partly	Held when required
Community Engagement	Yes	Social Media used to contact community
People baptised	No	
New members	Yes	1 new member
Improve buildings	Yes	Building standards maintained
Help those in need	Yes	Support for Tear Fund. Church members actively helping those locally in need
Support dissemination / promulgation of the Christian faith	Yes	Active programme locally and support for those in UK and abroad.
Appointment of Pastor	No	Position currently vacant

#### FINANCIAL REVIEW

At the end of the accounting year, the Charity is holding £240,256 (2021: £261,698 ) of free reserves. This is the equivalent of approximately 38 months (2021: 31 months) of average expenditure. The Charity intends to have a significant level of annual commitments in the form of ministerial costs, and it is felt prudent to maintain a level of reserves, which will enable the Charity to continue to meet these commitments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **RESERVES**

The Church's reserves policy is, as far as practical, to save for future building works rather than to borrow. In addition, as the Church is independent and receives no guaranteed support from any outside organisation, it seeks to have sufficient reserves within its general and designated funds to facilitate up to two years of future expenditure on day to day activities and specific building projects. The Church currently has in excess of two years of future expenditure in free reserves.

Funding is received from voluntary gifts. These have been used to support the aims of the charity, including improving and maintaining the Church building which hosts many of the Charity's activities and providing accommodation for full time ministerial staff.

#### **PLANS FOR FUTURE PERIODS**

The Church will continue to seek to a) provide opportunities for people to meet with others to worship God, learn about the Christian faith and find support; b) help those in need and c) support the promulgation, dissemination and instruction of the Christian faith. To further assist the achievement of these aims a number of initiatives are planned for 2023 aimed at attracting new visitors and providing opportunities to clearly explain the Christian faith.

#### **RISK ANALYSIS**

The Trustees are continually monitoring their original assessment of the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church.

The Trustees maintain the position that they are satisfied there are systems and controls in place within the Charity to mitigate the risks to which they are exposed.

#### **GOING CONCERN**

Although the Church's voluntary income from members has fallen in 2022, given the level of reserves and reduction in costs, the trustees are confident that the Church can continue as a going concern for a period of at least twelve months from the date of signing of these accounts. Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

# HIGH BARNET BAPTIST CHURCH

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## REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees' are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*Robert Leak*

Robert Leak (Apr 3, 2023 21:16 GMT+1)

Registered Address:

197 High Street  
Barnet  
Hertfordshire  
EN5 5SU

ROBERT LEAK  
Treasurer of the Charity  
Dated: 03/04/2023

# HIGH BARNET BAPTIST CHURCH

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

I report to the trustees on my examination of the accounts of High Barnet Baptist Church for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the accounts, including a summary of significant accounting policies.

#### **Respective responsibilities of trustees and examiner and basic 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.

  
Julie Mutton (Apr 4, 2023 09:04 GMT+1)

Name: Julie Mutton

Fellow of The Institute of Chartered Accountants in England & Wales

Address: Evelyn Partners LLP  
Onslow House  
Onslow Street  
Guildford  
GU1 4TL

Date: 04/04/2023

## HIGH BARNET BAPTIST CHURCH

### STATEMENT OF FINANCIAL ACTIVITIES Year Ended 31 December 2022

	Note	£	2022 £	£	2021 £
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<b>INCOME</b>					
Donations and Legacies					
Voluntary income		49,990	640	50,630	92,811
Donated services		3,600	-	3,600	3,400
Legacies		-	-	-	750
Investment income		1,677	18	1,695	1,377
<b>TOTAL INCOME</b>		55,267	658	55,925	98,338
<b>EXPENDITURE</b>					
Charitable activities					
Operations of the charity	4	76,251	1,989	78,240	104,263
<b>TOTAL EXPENDITURE</b>		76,251	1,989	78,240	104,263
Net Expenditure		(20,984)	(1,331)	(22,315)	(5,925)
Transfer between funds		-	-	-	-
Net movement in funds		(20,984)	(1,331)	(22,315)	(5,925)
Accumulated funds brought forward		461,105	7,535	468,640	474,565
Accumulated funds carried forward		440,121	6,204	446,325	468,640

## HIGH BARNET BAPTIST CHURCH

### STATEMENT OF FINANCIAL POSITION As at 31 December 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		13,650		20,475
<b>Current assets</b>					
Debtors	9	717		699	
Cash at bank and in hand		<u>434,508</u>		<u>451,686</u>	
			435,225		452,385
<b>Creditors:</b> amounts falling due within one year	10		(2,550)		(3,220)
<b>Net current assets</b>			<u>432,675</u>		<u>449,165</u>
<b>Total assets less current liabilities</b>			446,325		469,640
<b>Creditors:</b> amounts falling due after more than one year – grant commitment			-		(1,000)
<b>Net assets</b>			<u><u>446,325</u></u>		<u><u>468,640</u></u>
<b>General fund</b>	11		240,256		261,698
<b>Other funds</b>	11				
Designated		199,865		199,407	
Restricted		<u>6,204</u>		<u>7,535</u>	
			206,069		206,942
<b>Total funds</b>			<u><u>446,325</u></u>		<u><u>468,640</u></u>

*Robert Leak*

Robert Leak (Apr 3, 2023 21:16 GMT+1)

.....  
R. LEAK  
(TREASURER)

Approved by the Trustees on: 03/04/2023

# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

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### 1. Status

High Barnet Baptist Church (“the charity”) is a registered charity with the Charity Commission governed by a Trust Deed dated 20 July 1999. The charity number is 208653. Its principal address is 197 High Street, Barnet, Hertfordshire EN5 5SU.

### 2. Accounting policies

The principal accounting policies are summarised below.

#### **Basis of preparation**

The accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”) including Section 1A, and with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective 1 January 2019). The financial statements are also prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### **Exemption**

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by the FRS 102.

- the requirements of Section 7 Statement of Cash Flows.

#### **Going concern**

Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

#### **Income**

All income is recognised when the charity has entitlement to the income, when its receipt is probable and when it can be measured with reasonable certainty.

# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

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### 2. Accounting policies (continued)

#### **Donated services**

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured.

On receipt, donated services are valued by the Trustee at the amount the charity would have been willing to pay for the services or facilities on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP, the general volunteer time is not recognised. The trustees' annual report provides further information about their contribution.

#### **Expenditure**

Expenditure is accounted for in the period in which it is incurred. Expenditure includes any VAT which cannot be fully recovered which is reported as part of the expenditure to which it relates.

Expenditure relating directly to a particular activity is allocated to that activity. Indirect costs are classified as support costs. As the Charity has only one charitable activity, the support costs are allocated solely to that activity.

The charity recognises termination payments in the period in which the termination or redundancy is made and there is a legal or constructive obligation to make the payment.

#### **Operating leases**

Rentals under operating leases are charged to the charitable expenditure on a straight line basis over the lease term.

#### **Tangible Fixed Assets**

Tangible fixed assets comprise plant and machinery. Tangible fixed assets with a cost over £3,000 are capitalised. The assets are initially recognised at cost and are depreciated at a rate which corresponds to their estimated useful economic life, as follows:

Plant and machinery – 5 years, straight line basis.

### 3. Key judgements and estimation uncertainty

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

#### **Judgements**

There are no significant judgements made in the preparation of these financial statements.

#### **Estimation uncertainties**

There are no significant sources of estimation uncertainty.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

### 4. Analysis of expenditure on charitable activities

Year ended 31 December 2022	Church activities £	Church buildings £	Donations £	2022 Total £
Ministerial	38,943	-	-	38,943
Evangelism	53	-	-	53
Fellowship	(735)	-	-	(735)
Sunday School and youth work	79	-	-	79
Accommodation (note 5)	-	23,928	-	23,928
Donations (note 6)	-	-	6,995	6,995
Support costs (note 7)	8,959	-	-	8,959
Busy Bees	18	-	-	18
	47,317	23,928	6,995	78,240

Year ended 31 December 2021	Church activities £	Church buildings £	Donations £	2021 Total £
Ministerial	49,381	-	-	49,381
Evangelism	932	-	-	932
Fellowship	4,536	-	-	4,536
Sunday School and youth work	916	-	-	916
Accommodation (note 5)	-	24,096	-	24,096
Donations (note 6)	-	-	15,577	15,577
Support costs (note 7)	8,790	-	-	8,790
Busy Bees	35	-	-	35
	64,590	24,096	15,577	104,263

Negative Fellowship expenses of £735 above are stated after the reversal of a grant commitment of £2,000, as explained in note 14.

### 5. Analysis of accommodation expenditure

	2022 £	2021 £
Church repairs and maintenance	404	723
Church heating repairs	-	460
Church roof repairs	1,778	-
Church gardening	-	450
Church water boiler	903	-
Church electric heaters	-	900
Manse heating repairs / maintenance /refurbishment	1,331	1,254
Computer / laptop /PA system	-	1,073
Covid-19 equipment	-	10
Depreciation of tangible fixed assets	6,825	6,825
Heat and light	2,332	2,712
Rates	3,504	3,400
Insurance	3,619	3,613
Cleaning	3,232	2,676
	23,928	24,096

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

### 6. Analysis of donation expenditure

	2022	2021
	£	£
<b><u>Overseas</u></b>		
Barnabas Fund	300	700
The Word for the World	400	400
David and Marlene Fry	1,130	1,130
Rita Gartside	-	714
Gilgal Mission	2,715	11,153
Missionary Aviation Fellowship	400	400
Release International	300	300
TEAR Fund	800	300
<b><u>Home</u></b>		
London City Mission	800	300
John Martin	100	100
Paul Whybrow	50	80
	<u>6,995</u>	<u>15,577</u>

### 7. Analysis of support costs

	2022	2021
	£	£
Printing, website, postage and stationery	1,173	1,462
Telephone	1,092	943
Music	454	708
Accountancy	3,600	3,400
Subscriptions	90	57
Governance costs:		
Independent examination	2,550	2,220
	<u>8,959</u>	<u>8,790</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

### 8. Tangible fixed assets

<b>Plant &amp; Machinery</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January	34,125	34,125
Additions	-	-
At 31 December	<u>34,125</u>	<u>34,125</u>
<b>Accumulated Depreciation</b>		
At 1 January	(13,650)	(6,825)
Change for the year	(6,825)	(6,825)
At 31 December	<u>(20,475)</u>	<u>(13,650)</u>
<b>Net book value</b>		
At 31 December	<u>13,650</u>	<u>20,475</u>

### 9. Current assets

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>717</u>	<u>699</u>
	<u>717</u>	<u>699</u>

### 10. Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examination fee accrual	2,550	2,220
Grant commitment	<u>-</u>	<u>1,000</u>
	<u>2,550</u>	<u>3,220</u>

There are no grant commitments for future years.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

### 11. Funds

	2022 £	2021 £
General funds including M Thorp Legacy	240,256	261,698
Designated		
Building Fund (BF)	48,279	47,712
Additional Workers Fund (AW)	124,067	124,294
Stipend Fund (SF)	27,519	27,401
	<u>199,865</u>	<u>199,407</u>
Restricted		
Busy Bees (BB)	1,266	644
Fellowship Fund (FF)	800	800
Mrs. Gibbins Legacy (GL)	4,138	4,120
Additional Workers Fund (AW)	-	1,971
	<u>6,204</u>	<u>7,535</u>
	<u>446,325</u>	<u>468,640</u>

Designated Funds are set aside by the Trustees as part of the financial planning of the Church to provide for likely future expenditure on staff (SF), buildings (BF) and the cost of additional workers not covered by annual income (AW). Designation can be changed at any time.

Restricted Funds have been given to the Church to be used for specific purposes.

BB is to be used for the Busy Bees mother and toddler group. FF is to be used to help individuals with financial needs. GL is to be used to help Church members who wish to enter full time Christian work. AW is to cover the costs of additional workers not covered by annual income.

## HIGH BARNET BAPTIST CHURCH

### NOTES TO THE ACCOUNTS Year Ended 31 December 2022

#### 12. Analysis of net assets between funds

	Tangible fixed assets	Cash at bank and in hand	Other net assets	Net Assets
	£	£	£	£
<u>General Funds</u>				
General Fund	13,650	125,199	(1,833)	137,016
M Thorp Legacy	-	103,240	-	103,240
Total General Funds				<u>240,256</u>
<u>Designated Funds</u>				
Additional Workers Fund	-	124,067	-	124,067
Stipend Fund	-	27,519	-	27,519
Building Fund	-	48,279	-	48,279
Total Designated Funds				<u>199,865</u>
<u>Restricted Funds</u>				
Busy Bees	-	1,266	-	1,266
Fellowship Fund	-	800	-	800
Mrs. Gibbins Legacy Additional Workers Fund	-	4,138	-	4,138
	-	-	-	-
Total Restricted Funds				<u>6,204</u>
Total Funds	13,650	434,508	(1,833)	446,325

#### 13. Beneficial interest in property

The Charity has beneficial interests in the following properties:

The Manse, 10 Queens Road, Barnet, Hertfordshire.

High Barnet Baptist Church, 197 High Street, Barnet, Hertfordshire.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2022

### 14. Trustees' remuneration and expenses

No Trustees received any remuneration or reimbursement of expenses in the year (2021: £1,000) in connection with their services as a Trustee. In 2021 one Trustee (A Dawkins) received a £1,000 contribution towards the cost of a Master of Divinity course. The Charity Commission was informed before the payment was made and confirmed Charity Commission approval was not required. As he did not continue the course in 2022 the accrued payments for 2022 and 2023 are no longer due.

### 15. Related party transactions

Other than the transaction with a trustee disclosed in note 14 above, no related party transactions have been entered into during the year (2021: none).

### 16. Analysis of staff costs

The average number of persons employed by the Church during the year was 2 (2021: 5). No employee received remuneration in excess of £60,000.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	28,602	50,145
Social security	2,164	2,591
Total	<u>30,766</u>	<u>52,736</u>

During the period an amount of £16,644 (2021: £nil) was expensed in the Statement of Financial Activities in respect of amounts payable to two leaving employees under the terms of two settlement agreements. This amount is included in Ministerial expenditure in note 4 for the year ended 31 December 2022.

### 17. Operating lease commitments

At 31 December 2022 the charity had no operating lease commitments (2021: £nil).

# HIGH BARNET BAPTIST CHURCH

## ANALYSIS OF INCOME & EXPENDITURE ACCOUNT Year Ended 31 December 2022

	Unrestricted Funds			Designated Funds			Restricted Funds			Total 2021 £	
	Total 2022 £	General Fund (GF) £	M Thorp (GF) Legacy £	Building Fund £	Stipend Fund £	Additional Workers Fund £	Fellowship Fund £	Mrs Gibbins Legacy £	Busy Bees £		Additional Workers Fund £
<b>Incoming resources from generated funds:</b>											
Voluntary income	50,630	49,602	-	388	-	-	-	-	640	-	92,811
Donated services	3,600	3,600	-	-	-	-	-	-	-	-	3,400
Legacies	-	-	-	-	-	-	-	-	-	-	750
Investment income	1,695	396	442	179	118	542	-	18	-	-	1,377
<b>Total incoming resources</b>	55,925	53,598	442	567	118	542	-	18	640	-	98,338
<b>Resources expended:</b>											
Charitable Activities											
Operations of the charity	78,240	75,482	-	-	-	769	-	-	18	1,971	104,263
	78,240	75,482	-	-	-	769	-	-	18	1,971	104,263
<b>Net income/(expenditure)</b>	(22,315)	(21,884)	442	567	118	(227)	-	18	622	(1,971)	(5,925)
Transfers between funds	-	-	-	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>	(22,315)	(21,884)	442	567	118	(227)	-	18	622	(1,971)	(5,925)
<b>Reconciliation of funds</b>											
Total funds brought forward	468,640	158,900	102,798	47,712	27,401	124,294	800	4,120	644	1,971	474,565
<b>Total funds carried forward</b>	446,325	137,016	103,240	48,279	27,519	124,067	800	4,138	1,266	0	468,640

All operations are classed as continuing. There are no recognised gains or losses other than those passing through the Statement of Financial Activities.

**HIGH BARNET BAPTIST CHURCH**

England & Wales - Charity number 208653

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# Accounts

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**HIGH BARNET BAPTIST CHURCH**  
**UNAUDITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Church was founded in 1892 and is a registered charity with the Charity Commission. The charity number is 208653. Under a new Trust Deed made on the 20 July 1999 the London Baptist Property Board Limited was appointed the Custodian Trustee and the Elders the Managing Trustees.

The following persons were directors of The London Baptist Property Board Limited, the Custodian Trustee, during the year ended 31 December 2021:

Rev P E Barnard  
S C Salamanca-Espin  
Rev L G Johnson  
O O Obidipe  
A J A Pike  
D K Reader  
Rev P A Winchester  
M Sisimayi (appointed 10 March 2020)

The following persons were Managing Trustees of the Charity during the year ended 31 December 2021:

R Brewerton (resigned 3<sup>rd</sup> April 2022)  
A Dawkins  
R Leak  
D Webster

The principal address of the Charity is: 197 High Street, Barnet, Hertfordshire EN5 5SU.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a Trust Deed dated 20 July 1999.

The Managing Trustees are the Elders of the Church. They meet regularly to direct the affairs of the Church. The members of the Church meet at least twice a year to consider the work of the Church and to approve amongst other things the annual accounts and budget, material changes to Church properties and appointment or dismissal of the Minister and Trustees.

The Trustees can only be appointed by a Special Church Meeting. Two thirds of the eligible members present at the meeting need to approve such appointments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **OBJECTIVES AND ACTIVITIES**

The aim of the Charity is to encourage Christians in their faith, to provide opportunities for non-Christians to understand the Christian faith and to demonstrate God's love by helping those in need.

Activities that help to deliver this strategy include Sunday Church services, prayer meetings, house groups, youth clubs, Sunday schools, a breakfast club, groups for mothers and toddlers and older people, and social events.

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the operation of public benefit.

#### **VOLUNTEERS**

Volunteers are key to the charity. They organise Church activities, run clubs and meetings, visit people in need in their homes, and provide administrative and financial support. It is not possible to quantify this support as much is done behind the scenes. At a minimum the support is equivalent to 80 hours per week.

## HIGH BARNET BAPTIST CHURCH

### REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

#### ACHIEVEMENTS AND PERFORMANCE

The Church does not engage in fund raising activities.

Achievements against the objectives of the Church are summarised below:

Objective	Achieved?	Comment
Church services, prayer meetings held throughout the year	Yes	
Bible study group to be held throughout the year	Yes	
Youth clubs held throughout the year	Yes	Except during lockdowns
Mother and Toddler group held throughout the year	Yes	Except during lockdowns
Older persons breakfast club held throughout the year	No	
Language support club to assist people with English as their second language launched	Partly	Held when required
Community Engagement	Yes	Social Media used to contact community
People baptised	No	
New members	Yes	1 new member
Improve buildings	Yes	Building standards maintained
Help those in need	Yes	Support for Tear Fund. Church members actively helping those locally in need
Support dissemination / promulgation of the Christian faith	Yes	Active programme locally and support for those in UK and abroad.
Appointment of Pastor	Yes	In post

#### FINANCIAL REVIEW

At the end of the accounting year, the Charity is holding £261,698 (2020: £274,391) of free reserves. This is the equivalent of approximately 31 months (2020: 33 months) of average expenditure. The Charity intends to have a significant level of annual commitments in the form of ministerial costs, and it is felt prudent to maintain a level of reserves, which will enable the Charity to continue to meet these commitments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **RESERVES**

The Church's reserves policy is, as far as practical, to save for future building works rather than to borrow. In addition, as the Church is independent and receives no guaranteed support from any outside organisation, it seeks to have sufficient reserves within its general and designated funds to facilitate up to two years of future expenditure on day to day activities and specific building projects. The Church currently has in excess of two years of future expenditure in free reserves.

Funding is received from voluntary gifts. These have been used to support the aims of the charity, including improving and maintaining the Church building which hosts many of the Charity's activities and providing accommodation for full time ministerial staff.

#### **PLANS FOR FUTURE PERIODS**

The Church will continue to seek to a) provide opportunities for people to meet with others to worship God, learn about the Christian faith and find support; b) help those in need and c) support the promulgation, dissemination and instruction of the Christian faith. To further assist the achievement of these aims a number of initiatives are planned for 2022 aimed at attracting new visitors and providing opportunities to clearly explain the Christian faith. The Church continues to run the majority of events online.

#### **RISK ANALYSIS**

The Trustees are continually monitoring their original assessment of the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church.

The Trustees maintain the position that they are satisfied there are systems and controls in place within the Charity to mitigate the risks to which they are exposed.

#### **GOING CONCERN**

The Church has continued to receive voluntary income from members during the coronavirus pandemic and given the level of reserves, the trustees are confident that the Church can continue as a going concern for a period of at least twelve months from the date of signing of these accounts. Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

# HIGH BARNET BAPTIST CHURCH

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## REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees' are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*Robert Leak*

Robert Leak (Jun 25, 2022 16:45 GMT+1)

Registered Address:

197 High Street  
Barnet  
Hertfordshire  
EN5 5SU

25/06/2022

ROBERT LEAK  
Treasurer of the Charity Dated:

# HIGH BARNET BAPTIST CHURCH

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

I report to the trustees on my examination of the accounts of High Barnet Baptist Church for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the accounts, including a summary of significant accounting policies.

#### **Respective responsibilities of trustees and examiner and basic 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.

  
Julie Mutton (Jun 27, 2022 08:33 GMT+1)

Name: Julie Mutton

Fellow of The Institute of Chartered Accountants in England & Wales

Address: Smith & Williamson LLP  
Onslow House  
Onslow Street  
Guildford  
GU1 4TL

Date: 27/06/2022

# HIGH BARNET BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES Year Ended 31 December 2021

	Note	£	2021 £	£	2020 £
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<b>INCOME</b>					
Donations and Legacies					
Voluntary income		92,661	150	92,811	93,088
Donated services		3,400	-	3,400	3,300
Legacies		750	-	750	-
Investment income		1,356	21	1,377	3,158
<b>TOTAL INCOME</b>		98,167	171	98,338	99,546
<b>EXPENDITURE</b>					
Charitable activities					
Operations of the charity	4	104,228	35	104,263	97,098
<b>TOTAL EXPENDITURE</b>		104,228	35	104,263	97,098
Net Income/ (Expenditure)		(6,061)	136	(5,925)	2,448
Transfer between funds		-	-	-	-
Net movement in funds		(6,061)	136	(5,925)	2,448
Accumulated funds brought forward		467,166	7,399	474,565	472,117
Accumulated funds carried forward		461,105	7,535	468,640	474,565

# HIGH BARNET BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION As at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	8	20,475	27,300
<b>Current assets</b>			
Debtors	9	699	660
Cash at bank and in hand		<u>451,686</u>	<u>448,705</u>
		452,385	449,365
<b>Creditors:</b> amounts falling due within one year	10	(3,220)	(2,100)
<b>Net current assets</b>		<u>449,165</u>	<u>447,265</u>
<b>Total assets less current liabilities</b>		469,640	474,565
<b>Creditors:</b> amounts falling due after more than one year – grant commitment		(1,000)	-
<b>Net assets</b>		<u>468,640</u>	<u>474,565</u>
<b>General fund</b>	11	261,698	274,391
<b>Other funds</b>	11		
Designated		199,407	192,775
Restricted		<u>7,535</u>	<u>7,399</u>
		206,942	200,174
<b>Total funds</b>		<u>468,640</u>	<u>474,565</u>

*Robert Leak*

Robert Leak (Jun 25, 2022 16:45 GMT+1)

.....  
R. LEAK  
(TREASURER)

Approved by the Trustees on: 25/06/2022

# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2021

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### 1. Status

High Barnet Baptist Church (“the charity”) is a registered charity with the Charity Commission governed by a Trust Deed dated 20 July 1999. The charity number is 208653. Its principal address is 197 High Street, Barnet, Hertfordshire EN5 5SU.

### 2. Accounting policies

The principal accounting policies are summarised below.

#### **Basis of preparation**

The accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”) including Section 1A, and with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective 1 January 2019). The financial statements are also prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### **Exemption**

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by the FRS 102.

- the requirements of Section 7 Statement of Cash Flows.

#### **Going concern**

Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

#### **Income**

All income is recognised when the charity has entitlement to the income, when its receipt is probable and when it can be measured with reasonable certainty.

**NOTES TO THE ACCOUNTS**  
**Year Ended 31 December 2021**

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**2. Accounting policies (continued)**

**Donated services**

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured.

On receipt, donated services are valued by the Trustee at the amount the charity would have been willing to pay for the services or facilities on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP, the general volunteer time is not recognised. The trustees' annual report provides further information about their contribution.

**Expenditure**

Expenditure is accounted for in the period in which it is incurred. Expenditure includes any VAT which cannot be fully recovered which is reported as part of the expenditure to which it relates.

Expenditure relating directly to a particular activity is allocated to that activity. Indirect costs are classified as support costs. As the Charity has only one charitable activity, the support costs are allocated solely to that activity.

**Operating leases**

Rentals under operating leases are charged to the charitable expenditure on a straight line basis over the lease term.

**Tangible Fixed Assets**

Tangible fixed assets comprise plant and machinery. Tangible fixed assets with a cost over £3,000 are capitalised. The assets are initially recognised at cost and are depreciated at a rate which corresponds to their estimated useful economic life, as follows:

Plant and machinery – 5 years, straight line basis.

**3. Key judgements and estimation uncertainty**

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

**Judgements**

There are no significant judgements made in the preparation of these financial statements.

**Estimation uncertainties**

There are no significant sources of estimation uncertainty.

## HIGH BARNET BAPTIST CHURCH

### NOTES TO THE ACCOUNTS Year Ended 31 December 2021

#### 4. Analysis of expenditure on charitable activities

Year ended 31 December 2021	Church activities £	Church buildings £	Donations £	2021 Total £
Ministerial	49,381	-	-	49,381
Evangelism	932	-	-	932
Fellowship	4,536	-	-	4,536
Sunday School and youth work	916	-	-	916
Accommodation (note 5)	-	24,096	-	24,096
Donations (note 6)	-	-	15,577	15,577
Support costs (note 7)	8,790	-	-	8,790
Busy Bees	35	-	-	35
	<u>64,590</u>	<u>24,096</u>	<u>15,577</u>	<u>104,263</u>
Year ended 31 December 2020	Church activities £	Church buildings £	Donations £	2020 Total £
Ministerial	49,645	-	-	49,645
Evangelism	1,048	-	-	1,048
Fellowship	3,128	-	-	3,128
Sunday School and youth work	2,722	-	-	2,722
Accommodation (note 5)	-	24,193	-	24,193
Donations (note 6)	-	-	6,348	6,348
Support costs (note 7)	10,014	-	-	10,014
	<u>66,557</u>	<u>24,193</u>	<u>6,348</u>	<u>97,098</u>

#### 5. Analysis of accommodation expenditure

	2021 £	2020 £
Church repairs and maintenance	723	748
Church heating repairs	460	700
Church roof repairs	-	153
Church gardening	450	-
Church non slip mats	-	1,344
Church electric heaters	900	-
Manse heating repairs / maintenance /refurbishment	1,254	564
Computer / laptop /PA system	1,073	681
Covid-19 equipment	10	444
Depreciation of tangible fixed assets	6,825	6,825
Heat and light	2,712	2,674
Rates	3,400	3,267
Insurance	3,613	3,350
Cleaning	2,676	3,443
	<u>24,096</u>	<u>24,193</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2021

### 6. Analysis of donation expenditure

	2021	2020
	£	£
<b><u>Overseas</u></b>		
Barnabas Fund	700	-
The Word for the World	400	-
Frontiers	-	680
David and Marlene Fry	1,130	1,130
Rita Gartside	714	747
Gilgal Mission	11,153	965
Hellenic Ministries	-	300
LIV South Africa	-	1,226
Living Hope (Zimbabwe)	-	200
Missionary Aviation Fellowship	400	300
Release International	300	-
TEAR Fund	300	500
<b><u>Home</u></b>		
London City Mission	300	50
John Martin	100	100
Paul Whybrow	80	150
	<u>15,577</u>	<u>6,348</u>

### 7. Analysis of support costs

	2021	2020
	£	£
Printing, website, postage and stationery	1,462	1,088
Telephone	943	889
Music	708	2,512
Accountancy	3,400	3,300
Subscriptions	57	125
Governance costs:		
Independent examination	2,220	2,100
	<u>8,790</u>	<u>10,014</u>

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2021

### 8. Tangible fixed assets

<b>Plant &amp; Machinery</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2021	34,125	-
Additions	-	34,125
At 31 <sup>st</sup> December 2021	<u>34,125</u>	<u>34,125</u>
<b>Accumulated Depreciation</b>		
At 1 January 2021	(6,825)	-
Change for the year	(6,825)	(6,825)
At 31 <sup>st</sup> December 2021	<u>(13,650)</u>	<u>(6,825)</u>
<b>Net book value</b>		
At 31 December 2021	<u>20,475</u>	<u>27,300</u>

### 9. Current assets

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>699</u>	<u>660</u>
	<u>699</u>	<u>660</u>

### 10. Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examination fee accrual	2,220	2,100
Grant commitment	<u>1,000</u>	<u>-</u>
	<u>3,220</u>	<u>2,100</u>

In addition to the £1,000 grant commitment noted above, there is also £1,000 due after more than one year.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2021

### 11. Funds

	2021 £	2020 £
General funds including M Thorp Legacy	261,698	274,391
Designated		
Building Fund (BF)	47,712	41,584
Additional Workers Fund (AW)	124,294	123,881
Stipend Fund (SF)	27,401	27,310
	<u>199,407</u>	<u>192,775</u>
Restricted		
Busy Bees (BB)	644	529
Fellowship Fund (FF)	800	800
Mrs. Gibbins Legacy (GL)	4,120	4,106
Additional Workers Fund (AW)	1,971	1,964
	<u>7,535</u>	<u>7,399</u>
	<u>468,640</u>	<u>474,565</u>

Designated Funds are set aside by the Trustees as part of the financial planning of the Church to provide for likely future expenditure on staff (SF), buildings (BF) and the cost of additional workers not covered by annual income (AW). Designation can be changed at any time.

Restricted Funds have been given to the Church to be used for specific purposes.

BB is to be used for the Busy Bees mother and toddler group. FF is to be used to help individuals with financial needs. GL is to be used to help Church members who wish to enter full time Christian work. AW is to cover the costs of additional workers not covered by annual income.

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2021

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#### 12. Analysis of net assets between funds

	Tangible fixed assets	Cash at bank and in hand	Other net assets	Net Assets
	£	£	£	£
<u>General Funds</u>				
General Fund	20,475	141,946	(3,521)	160,900
M Thorp Legacy	-	102,798	-	102,798
Total General Funds				<u>263,698</u>
<u>Designated Funds</u>				
Additional Workers Fund	-	124,294	-	124,294
Stipend Fund	-	27,401	-	27,401
Building Fund	-	47,712	-	47,712
Total Designated Funds				<u>199,407</u>
<u>Restricted Funds</u>				
Busy Bees	-	644	-	644
Fellowship Fund	-	800	-	800
Mrs. Gibbins Legacy	-	4,120	-	4,120
Additional Workers Fund	-	1,971	-	1,971
Total Restricted Funds				<u>7,535</u>
Total Funds	20,475	451,686	(3,521)	468,640

#### 13. Beneficial interest in property

The Charity has beneficial interests in the following properties:

The Manse, 10 Queens Road, Barnet, Hertfordshire.

High Barnet Baptist Church, 197 High Street, Barnet, Hertfordshire.

# HIGH BARNET BAPTIST CHURCH

## NOTES TO THE ACCOUNTS Year Ended 31 December 2021

### 14. Trustees' remuneration and expenses

One Trustee (A Dawkins) received a £1,000 contribution towards the cost of a Master of Divinity course. A further two annual payments of £1,000 are expected to be made, subject to satisfactory progress, and are included in creditors. The Charity Commission was informed before the payment was made and confirmed Charity Commission approval was not required. No other Trustees received any remuneration or reimbursement of expenses in the year (2020: £Nil) in connection with their services as a Trustee.

### 15. Related party transactions

Other than the transaction with a trustee disclosed in note 14 above, no related party transactions have been entered into during the year (2020: none).

### 16. Analysis of staff costs

As at 31 December 2021, the Church employed one full time member of staff (2020: one), and three part time staff (1 cleaner, 1 administrator /cleaner, 1 secretary) (2020: four). No employee received remuneration in excess of £60,000. Three employees received less than £10,000 per annum.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	50,145	50,702
Social security	2,591	2,634
Total	<u>52,736</u>	<u>53,336</u>

### 17. Operating lease commitments

At 31 December 2021 the charity had no operating lease commitments (2020: £nil).

# HIGH BARNET BAPTIST CHURCH

## ANALYSIS OF INCOME & EXPENDITURE ACCOUNT Year Ended 31 December 2021

	Unrestricted Funds			Designated Funds			Restricted Funds			Total 2020 £	
	Total 2021 £	General Fund (GF) £	M Thorp (GF) Legacy £	Building Fund £	Stipend Fund £	Additional Workers Fund £	Fellowship Fund £	Mrs Gibbins Legacy £	Busy Bees £		Additional Workers Fund £
<b>Incoming resources from generated funds:</b>											
Voluntary income	92,811	91,671	-	990	-	-	-	-	150	-	93,088
Donated services	3,400	3,400	-	-	-	-	-	-	-	-	3,300
Legacies	750	750	-	-	-	-	-	-	-	-	-
Investment income	1,377	372	342	138	91	413	-	14	-	7	3,158
<b>Total incoming resources</b>	98,338	96,193	342	1,128	91	413	-	14	150	7	99,546
<b>Resources expended:</b>											
Charitable Activities											
Operations of the charity	104,263	104,228	-	-	-	-	-	-	35	-	97,098
	104,263	104,228	-	-	-	-	-	-	35	-	97,098
<b>Net income/(expenditure)</b>	(5,925)	(8,035)	342	1,128	91	413	-	14	115	7	2,448
Transfers between funds	-	(5,000)	-	5,000	-	-	-	-	-	-	-
<b>Net movement in funds</b>	(5,925)	(13,035)	342	6,128	91	413	-	14	115	7	2,448
<b>Reconciliation of funds</b>											
Total funds brought forward	474,565	171,935	102,456	41,584	27,310	123,881	800	4,106	529	1,964	472,117
<b>Total funds carried forward</b>	468,640	158,900	102,798	47,712	27,401	124,294	800	4,120	644	1,971	474,565

All operations are classed as continuing. There are no recognised gains or losses other than those passing through the Statement of Financial Activities.

**HIGH BARNET BAPTIST CHURCH**

England & Wales - Charity number 208653

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# Accounts

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**HIGH BARNET BAPTIST CHURCH**  
**UNAUDITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

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## HIGH BARNET BAPTIST CHURCH

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### REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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#### REFERENCE AND ADMINISTRATIVE DETAILS

The Church was founded in 1892 and is a registered charity with the Charity Commission. The charity number is 208653. Under a new Trust Deed made on the 20 July 1999 the London Baptist Property Board Limited was appointed the Custodian Trustee and the Elders the Managing Trustees.

The following persons were directors of The London Baptist Property Board Limited, the Custodian Trustee, during the year ended 31 December 2020:

Rev P E Barnard  
S C Salamanca-Espin  
Rev L G Johnson  
O O Obidipe  
A J A Pike  
D K Reader  
Rev P A Winchester

The following persons were Managing Trustees of the Charity during the year ended 31 December 2020:

Dr P P Alberts (resigned 30<sup>th</sup> September 2020)  
R Brewerton (appointed 14<sup>th</sup> September 2020)  
A Dawkins  
R Leak  
J Nichols (resigned 30<sup>th</sup> March 2020)  
D Webster (appointed 14<sup>th</sup> September 2020)

The principal address of the Charity is: 197 High Street, Barnet, Hertfordshire EN5 5SU.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed dated 20 July 1999.

The Managing Trustees are the Elders of the Church. They meet regularly to direct the affairs of the Church. The members of the Church meet at least twice a year to consider the work of the Church and to approve amongst other things the annual accounts and budget, material changes to Church properties and appointment or dismissal of the Minister and Trustees.

The Trustees can only be appointed by a Special Church Meeting. Two thirds of the eligible members present at the meeting need to approve such appointments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **OBJECTIVES AND ACTIVITIES**

The aim of the Charity is to encourage Christians in their faith, to provide opportunities for non-Christians to understand the Christian faith and to demonstrate God's love by helping those in need.

Activities that help to deliver this strategy include Sunday Church services, prayer meetings, house groups, youth clubs, Sunday schools, a breakfast club, groups for mothers and toddlers and older people, and social events.

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the operation of public benefit.

#### **VOLUNTEERS**

Volunteers are key to the charity. They organise Church activities, run clubs and meetings, visit people in need in their homes, and provide administrative and financial support. It is not possible to quantify this support as much is done behind the scenes. At a minimum the support is equivalent to 100 hours per week.

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## HIGH BARNET BAPTIST CHURCH

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### REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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#### ACHIEVEMENTS AND PERFORMANCE

The Church does not engage in fund raising activities.

Achievements against the objectives of the Church are summarised below:

Objective	Achieved?	Comment
Church services, prayer meetings held throughout the year	Partly	Since March services and prayer meetings held online
House Groups to be held throughout the year	Partly	Did not operate after March lockdown
Youth clubs held throughout the year	Yes	Youth clubs held except during lockdowns
Mother and Toddler group held throughout the year	Partly	No meetings since March
Older persons breakfast club held throughout the year	Partly	No meetings since March
Language support club to assist people with English as their second language launched	Partly	No meetings since March
Community magazine	Partly	No magazines issued since March
People baptised	No	
New members	Yes	3 new members
Improve buildings	Yes	Building standards maintained
Help those in need	Yes	Support for Tear Fund. Church members actively helping those locally in need
Support dissemination / promulgation of the Christian faith	Yes	Active programme locally and support for those in UK and abroad.
Appointment of Pastor	Yes	In post

#### FINANCIAL REVIEW

At the end of the accounting year, the Charity is holding £274,391 (2019: £246,053) of free reserves. This is the equivalent of approximately 33 months (2019: 39 months) of average expenditure. The Charity intends to have a significant level of annual commitments in the form of ministerial costs, and it is felt prudent to maintain a level of reserves, which will enable the Charity to continue to meet these commitments.

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## **HIGH BARNET BAPTIST CHURCH**

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### **REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH**

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#### **RESERVES**

The Church's reserves policy is, as far as practical, to save for future building works rather than to borrow. In addition, as the Church is independent and receives no guaranteed support from any outside organisation, it seeks to have sufficient reserves within its general and designated funds to facilitate up to two years of future expenditure on day to day activities and specific building projects. The Church currently has in excess of two years of future expenditure in free reserves.

Funding is received from voluntary gifts. These have been used to support the aims of the charity, including improving and maintaining the Church building which hosts many of the Charity's activities and providing accommodation for full time ministerial staff.

#### **PLANS FOR FUTURE PERIODS**

The Church will continue to seek to a) provide opportunities for people to meet with others to worship God, learn about the Christian faith and find support; b) help those in need and c) support the promulgation, dissemination and instruction of the Christian faith. To further assist the achievement of these aims a number of special events are planned for 2020 aimed at attracting new visitors and providing opportunities to clearly explain the Christian faith. In light of the current Covid-19 restrictions the majority of events are anticipated to be online.

#### **RISK ANALYSIS**

The Trustees are continually monitoring their original assessment of the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church.

The Trustees maintain the position that they are satisfied there are systems and controls in place within the Charity to mitigate the risks to which they are exposed.

#### **GOING CONCERN UNCERTAINTIES**

The coronavirus pandemic has caused the United Kingdom government to implement significant restrictions on social and business activities for an unknown duration of time. The impact of this pandemic and the related restrictions has made it difficult to hold traditional Church services which has significantly reduced cash offerings. On-line services and meetings have helped to keep the Church functioning on a virtual basis. Donations through standing orders and bank transfers have remained broadly in line with the previous year. It is anticipated that the impact of lockdown measures on the economy and society will for a time lead to further reductions in income. However, given the level of reserves, the trustees are confident that the Church can continue as a going concern for a period of at least twelve months from the date of signing of these accounts. Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

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## HIGH BARNET BAPTIST CHURCH

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### REPORT OF THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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#### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees' are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered Address:

197 High Street  
Barnet  
Hertfordshire  
EN5 5SU

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ROBERT LEAK

Treasurer of the Charity Dated:

10th May 2021

# HIGH BARNET BAPTIST CHURCH

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGH BARNET BAPTIST CHURCH

I report to the trustees on my examination of the accounts of High Barnet Baptist Church for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the accounts, including a summary of significant accounting policies.

#### **Respective responsibilities of trustees and examiner and basic 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').

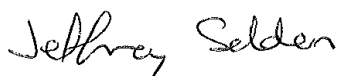
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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.



Name: Jeffrey Selden

Fellow of The Institute of Chartered Accountants in England & Wales

Address: Smith & Williamson LLP  
Onslow House  
Onslow Street  
Guildford  
GU1 4TL

Date: 12 May 2021

**HIGH BARNET BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Year Ended 31 December 2020**

	Note	£	2020 £	£	2019 £
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<b>INCOME</b>					
Donations and Legacies					
Voluntary income		93,088	-	93,088	98,117
Donated services		3,300	-	3,300	3,200
Legacies		-	-	-	-
Investment income		3,111	47	3,158	3,514
<b>TOTAL INCOME</b>		99,499	47	99,546	104,831
<b>EXPENDITURE</b>					
Charitable activities					
Operations of the charity	4	97,098	-	97,098	76,384
<b>TOTAL EXPENDITURE</b>		97,098	-	97,098	76,384
Net Income/ (Expenditure)		2,401	47	2,448	28,447
Transfer between funds		-	-	-	-
Net movement in funds		2,401	47	2,448	28,447
Accumulated funds brought forward		464,765	7,352	472,117	443,670
Accumulated funds carried forward		467,166	7,399	474,565	472,117

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**HIGH BARNET BAPTIST CHURCH**

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**STATEMENT OF FINANCIAL POSITION**  
**As at 31 December 2020**

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	Note	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		27,300		-
<b>Current assets</b>					
Debtors	9	660		642	
Cash at bank and in hand		<u>448,705</u>		<u>473,515</u>	
			449,365		474,157
<b>Creditors: amounts falling due within one year</b>	10		(2,100)		(2,040)
<b>Net current assets</b>			447,265		472,117
<b>Total assets less current liabilities</b>			<u>474,565</u>		<u>472,117</u>
<b>General fund</b>	11		274,391		246,053
<b>Other funds</b>	11				
Designated		192,775		218,712	
Restricted		<u>7,399</u>		<u>7,352</u>	
			200,174		226,064
			<u>474,565</u>		<u>472,117</u>

R. LEAK  
(TREASURER)



Approved by the Trustees on:

10th May 2021

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# HIGH BARNET BAPTIST CHURCH

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## NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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### 1. Status

High Barnet Baptist Church (“the charity”) is a registered charity with the Charity Commission governed by a Trust Deed dated 20 July 1999. The charity number is 208653. Its principal address is 197 High Street, Barnet, Hertfordshire EN5 5SU.

### 2. Accounting policies

The principal accounting policies are summarised below.

#### **Basis of preparation**

The accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”) including Section 1A, and with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 issued in 2014 and revised in 2016. The financial statements are also prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### **Exemption**

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by the FRS 102.

- the requirements of Section 7 Statement of Cash Flows.

#### **Going concern**

The coronavirus pandemic has not had a significantly deleterious effect on the charity’s financial position. Consistent with prior years, the Charity is reliant upon the support of voluntary donations to enable it to continue operating. The Trustees believe that support will continue for further periods into the future and have thus adopted the going concern basis for preparing the financial statements.

#### **Income**

All income is recognised when the charity has entitlement to the income, when its receipt is probable and when it can be measured with reasonable certainty.

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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#### 2. Accounting policies (continued)

##### **Donated services**

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured.

On receipt, donated services are valued by the Trustee at the amount the charity would have been willing to pay for the services or facilities on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP, the general volunteer time is not recognised. The trustees' annual report provides further information about their contribution.

##### **Expenditure**

Expenditure is accounted for in the period in which it is incurred. Expenditure includes any VAT which cannot be fully recovered which is reported as part of the expenditure to which it relates.

Expenditure relating directly to a particular activity is allocated to that activity. Indirect costs are classified as support costs. As the Charity has only one charitable activity, the support costs are allocated solely to that activity.

##### **Operating leases**

Rentals under operating leases are charged to the charitable expenditure on a straight line basis over the lease term.

##### **Tangible Fixed Assets**

Tangible fixed assets comprise plant and machinery. The assets are initially recognised at cost and are depreciated at a rate which corresponds to their estimated useful economic life, as follows:

Plant and machinery – 5 years, straight line basis.

#### 3. Key judgements and estimation uncertainty

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

##### **Judgements**

The most significant judgement made by the Trustees in preparing the financial statements relates to the use of the going concern basis for the preparation of the financial statements, as described in note 2.

##### **Estimation uncertainties**

There are no significant sources of estimation uncertainty.

## HIGH BARNET BAPTIST CHURCH

### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

#### 4. Analysis of expenditure on charitable activities

Year ended 31 December 2020	Church activities £	Church buildings £	Donations £	2020 Total £
Ministerial	49,645	-	-	49,645
Evangelism	1,048	-	-	1,048
Fellowship	3,128	-	-	3,128
Sunday School and youth work	2,722	-	-	2,722
Accommodation (note 5)	-	24,193	-	24,193
Donations (note 6)	-	-	6,348	6,348
Support costs (note 7)	10,014	-	-	10,014
	<u>66,557</u>	<u>24,193</u>	<u>6,348</u>	<u>97,098</u>

Year ended 31 December 2020	Church activities £	Church buildings £	Donations £	2019 Total £
Ministerial	36,303	-	-	36,303
Evangelism	2,123	-	-	2,123
Fellowship	2,014	-	-	2,014
Sunday School and youth work	3,949	-	-	3,949
Accommodation (note 5)	-	16,657	-	16,657
Donations (note 6)	-	-	6,175	6,175
Support costs (note 7)	9,163	-	-	9,163
	<u>53,552</u>	<u>16,657</u>	<u>6,175</u>	<u>76,384</u>

#### 5. Analysis of accommodation expenditure

	2020 £	2019 £
Church repairs and maintenance	748	594
Church heating repairs	700	438
Church roof repairs	153	85
Church non slip mats	1,344	-
Church kitchen	-	248
Manse heating repairs / maintenance /refurbishment	564	1,402
Laptop	681	-
Covid-19 equipment	444	-
Depreciation of tangible fixed assets	6,825	-
Heat and light	2,674	4,043
Rates	3,267	3,039
Insurance	3,350	3,290
Cleaning	3,443	3,518
	<u>24,193</u>	<u>16,657</u>

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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#### 6. Analysis of donation expenditure

	2020	2019
	£	£
<b><u>Overseas</u></b>		
Frontiers	680	680
David and Marlene Fry	1,130	1,130
Rita Gartside	747	1,024
Gilgal Mission	965	752
Hellenic Ministries	300	300
LIV South Africa	1,226	-
Living Hope (Zimbabwe)	200	-
Missionary Aviation Fellowship	300	805
TEAR Fund	500	1,095
<b><u>Home</u></b>		
London City Mission	50	139
John Martin	100	100
Paul Whybrow	150	150
	<u>6,348</u>	<u>6,175</u>

#### 7. Analysis of support costs

	2020	2019
	£	£
Printing, website, postage and stationery	1,088	1,586
Telephone	889	1,724
Music	2,512	508
Accountancy	3,300	3,200
Subscriptions	125	105
Governance costs:		
Independent examination	2,100	2,040
	<u>10,014</u>	<u>9,163</u>

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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#### 8. Tangible fixed assets

Plant & Machinery	2020	2019
	£	£
<b>Cost</b>		
At 1 January	-	-
Additions	34,125	-
Depreciation	(6,825)	-
<b>Net book value</b>		
At 31 December	<u>27,300</u>	<u>-</u>

#### 9. Current assets

	2020	2019
	£	£
Prepayments	<u>660</u>	<u>642</u>
	<u>660</u>	<u>642</u>

#### 10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Independent examination fee accrual	<u>2,100</u>	<u>2,040</u>
	<u>2,100</u>	<u>2,040</u>

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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#### 11. Funds

	2020 £	2019 £
General funds including M Thorp Legacy	274,391	246,053
Designated		
Building Fund (BF)	41,584	68,677
Additional Workers Fund (AW)	123,881	122,934
Stipend Fund (SF)	27,310	27,101
	<hr/> 192,775	<hr/> 218,712
Restricted		
Busy Bees (BB)	529	529
Fellowship Fund (FF)	800	800
Mrs. Gibbins Legacy (GL)	4,106	4,074
Additional Workers Fund (AW)	1,964	1,949
	<hr/> 7,399	<hr/> 7,352
	<hr/> <u>474,565</u>	<hr/> <u>472,117</u>

Designated Funds are set aside by the Trustees as part of the financial planning of the Church to provide for likely future expenditure on staff (SF), buildings (BF) and the cost of additional workers not covered by annual income (AW). Designation can be changed at any time.

Restricted Funds have been given to the Church to be used for specific purposes.

BB is to be used for the Busy Bees mother and toddler group. FF is to be used to help individuals with financial needs. GL is to be used to help Church members who wish to enter full time Christian work.

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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#### 12. Analysis of net assets between funds

	Tangible fixed assets	Cash at bank and in hand	Other net current assets	Net Assets
	£	£	£	£
<u>General Funds</u>				
General Fund	27,300	146,075	(1,440)	171,935
M Thorp Legacy	-	102,456	-	102,456
Total General Funds				<u>274,391</u>
<u>Designated Funds</u>				
Additional Workers Fund	-	123,881	-	123,881
Stipend Fund	-	27,310	-	27,310
Building Fund	-	41,584	-	41,584
Total Designated Funds				<u>192,775</u>
<u>Restricted Funds</u>				
Busy Bees	-	529	-	529
Fellowship Fund	-	800	-	800
Mrs. Gibbins Legacy	-	4,106	-	4,106
Additional Workers Fund	-	1,964	-	1,964
Total Restricted Funds				<u>7,399</u>
Total Funds	27,300	448,705	(1,440)	474,565

#### 13. Beneficial interest in property

The Charity has beneficial interests in the following properties:

The Manse, 10 Queens Road, Barnet, Hertfordshire.  
High Barnet Baptist Church, 197 High Street, Barnet, Hertfordshire.

#### 14. Trustees' remuneration and expenses

One Trustee (A Dawkins) received a £1,000 contribution towards the cost of a Master of Divinity course. A further 3 annual payments of £1,000 will be made subject to satisfactory progress being made. The Charity Commission were informed before the payment was made and confirmed Charity Commission approval was not required. No other Trustees received any remuneration or reimbursement of expenses in the year (2019: £Nil) in connection with their services as a Trustee.

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## HIGH BARNET BAPTIST CHURCH

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### NOTES TO THE ACCOUNTS Year Ended 31 December 2020

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#### 15. Related party transactions

No related party transactions have been entered into during the year (2019: none).

#### 16. Analysis of staff costs

As at 31 December 2020, the Church employed one full time member of staff (2019: one), and four part time staff (1 cleaner, 1 administrator /cleaner, 1 secretary, 1 youth worker) (2019: four). No employee received remuneration in excess of £60,000. Three employees received less than £10,000 per annum.

	2020 £	2019 £
Wages and salaries	50,702	37,804
Social security	2,634	2,182
Total	<u>53,336</u>	<u>39,986</u>

#### 17. Operating lease commitments

At 31 December 2020 the charity had no operating lease commitments (2019: £nil).

# HIGH BARNET BAPTIST CHURCH

## ANALYSIS OF INCOME & EXPENDITURE ACCOUNT Year Ended 31 December 2020

	Unrestricted Funds				Designated Funds					Restricted Funds			Total 2019 £	
	Total 2020 £	General Fund (GF) £	M Thorp (GF) Legacy Fund £	Building Fund £	Stipend Fund £	Additional Workers Fund £	Fellowship Fund £	Mrs Gibbins Legacy Fund £	Busy Bees Fund £	Additional Workers Fund £				
<b>Incoming resources from generated funds:</b>														
Voluntary income	93,088	91,888	-	1,200	-	-	-	-	-	-	-	-	-	98,117
Donated services	3,300	3,300	-	-	-	-	-	-	-	-	-	-	-	3,200
Legacies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	3,158	706	783	466	209	947	-	-	-	-	32	-	15	3,514
<b>Total incoming resources</b>	<b>99,546</b>	<b>95,894</b>	<b>783</b>	<b>1,666</b>	<b>209</b>	<b>947</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>104,831</b>
<b>Resources expended:</b>														
Charitable Activities	97,098	62,973	-	34,125	-	-	-	-	-	-	-	-	-	76,384
Operations of the charity	97,098	62,973	-	34,125	-	-	-	-	-	-	-	-	-	76,384
<b>Net income/(expenditure)</b>	<b>2,448</b>	<b>32,921</b>	<b>783</b>	<b>(32,459)</b>	<b>209</b>	<b>947</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>28,447</b>
Transfers between funds	-	(5,366)	-	5,366	-	-	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>2,448</b>	<b>27,555</b>	<b>783</b>	<b>(27,093)</b>	<b>209</b>	<b>947</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>28,447</b>
<b>Reconciliation of funds</b>														
Total funds brought forward	472,117	144,380	101,673	68,677	27,101	122,934	800	4,074	529	1,949	443,670			
<b>Total funds carried forward</b>	<b>474,565</b>	<b>171,935</b>	<b>102,456</b>	<b>41,584</b>	<b>27,310</b>	<b>123,881</b>	<b>800</b>	<b>4,106</b>	<b>529</b>	<b>1,964</b>	<b>472,117</b>			

All operations are classed as continuing. There are no recognised gains or losses other than those passing through the Statement of Financial Activities.