REGISTERED CHARITY NUMBER: 212825

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Parish Church House

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for the Year Ended 31 December 2025

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Parish Church House

Reference and Administrative Details
for the Year Ended 31 December 2025

BOARD OF MANAGEMENT	TRUSTEES Michael West (Chairman) Diane de Nayer (Vice Chair) Lynn Oldham Vivien Stringer Bruce Stringer Fr. Samuel Rossiter EX-OFFICIOS Averill Lovatt (Churchwarden) Fr. Tristan Chapman CHURCH HOUSE MANAGER Elaine Nicholson
PRINCIPAL ADDRESS	2 Wood Street Barnet HERTS EN5 4BW
REGISTERED CHARITY NUMBER	212825
INDEPENDENT EXAMINER	Cartwrights Chartered Accountants and Business Advisors Regency House 33 Wood Street Barnet Hertfordshire EN5 4BE
ACCOUNTANTS	Re:Accounts Limited Chartered Accountants 12 Stanmore Road Stevenage SG1 3QF
ADVISERS	Bankers: Natwest Bank plc 786 High Road London N12 9SB Investment Managers: CCLA Investment Management Ltd 1 Angel Lane London EC4R 3AB

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was established under a trust deed which defines the charity's objects as being the use of the charity's building for the following activities:

1. Sunday school classes;
2. Lectures in connection with the Church of England;
3. Clerical meetings or conferences; and
4. Such other lectures and meetings and social or other functions as the trustees may from time to time determine.

Significant activities

The halls continued to be used for a wide variety of church activities and community events. When the halls were not used for fulfilling the charity objectives they were rented out to groups, classes and occasional parties to allow the charity to obtain the funds to maintain the halls. All income generated is reinvested in the up keep of the halls.

Public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

The objectives, activities, performance, and achievement sections of this report clearly set out the activities which the Charity undertakes for public benefit. The Trustees confirm that they have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to public benefits guidance published by the Charities Commission in determining the activities undertaken by the Charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the Charity engaged an architect to complete their planning application to repair the large gates under the archway at the front of the building. This repair has been approved by the London Borough of Barnet Council and the Charity will undertake this repair as soon as it has the available funds.

During the year, the Charity had a large amount of expenditure which was not included in the forecasts. This expenditure included repairing the heat exchanger on the boiler, repairing the taps, landing door and lift including the cost of a new battery for the lift. The Charity also paid for the drains to be inspected and the grips to be replaced on the back stairs. The Charity continues to annually service the lift and all kitchen appliances to maintain the safety of its patrons and to maintain its assets to a high standard.

The tenants of the Charity's flat vacated in August 2025 and the Trustees are still searching for new tenants.

Investment performance

Since COVID the cash reserves of the Charity have fallen, and the interest has fallen accordingly. The Charity's main assets are the hall, flat and surgery. The Charity uses the rent from these properties to maintain the hall to a high standard so that it is available to fulfil the Charity's objects. Currently the Charity has been unable to find tenants for the flat and the forecasted lower income until the property is rented will result in the Charity having to prioritise its expenditure.

FINANCIAL REVIEW

Financial position

The charity had a surplus of income over expenditure of £11,358 (2024: deficit of £4,403) in the year. The surplus can largely be attributed to a decrease in flat repair costs and an increase in rents received and car parking fees..

During the year the charity spent £22,852 (2024: £21,588) on fulfilling the charity's objects.

At the end of the year the charity had reserves of £183,271 (2024: £171,913). All the reserves are unrestricted.

Parish Church House

Report of the Trustees
for the Year Ended 31 December 2025

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain reserves in order to provide for the on-going maintenance of the halls, and any necessary modernisation.

FUTURE PLANS

The Charity aims to upgrade the fire exit door and repair the broken wooden gate. They are also aiming to repaint the parking bay lines. All the work is reliant upon a tenant being found for the flat and the Charity having the available funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Parish Church House is an Association with unincorporated status governed by a constitution adopted by the trustees on 17th September 1920 and amended on 18th January 2017. The Charity Commissioners registration number is 212825. There are three ex-officio trustees who are the Rector and the two Churchwardens of the Parish of Chipping Barnet. There are six representative trustees who are appointed by the DCC of the parish. Trustees meetings are held at least four times a year. Decisions are made by majority vote.

Recruitment and appointment of new trustees

Trustees are appointed by the PCC of the Parish.

Ex-officios are clergy and church wardens. Their role within the charity is to act as trustees of Church House.

The chair of the trustees is responsible for the training of any new trustees which involves awareness of a trustee's responsibilities, the governing document, administrative procedures and the history and objectives of the charity. A new trustee would also receive copies of the previous year's annual report and accounts.

Changes to trustees and ex-officios in the year

Samuel Rossiter was co opted onto the Trustees during the year.

Changes to trustees and ex-officios after the year-end

No significant changes.

The charity recognises that people are its most important assets, and induction and training is provided for all trustees, staff and volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 2017/26 and signed on its behalf by:

.....
M West (chairman) - Trustee

Independent Examiner's Report to the Trustees of
Parish Church House

Independent examiner's report to the trustees of Parish Church House
I report to the charity trustees on my examination of the accounts of Parish Church House (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Andrew Hill FCA
The Institute of Chartered Accountants in England and Wales

Cartwrights
Chartered Accountants and Business Advisors
Regency House
33 Wood Street
Barnet
Hertfordshire
EN5 4BE

Date: 21/7/26

Parish Church House

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31/12/25 Unrestricted funds £	31/12/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	4		
Charitable activities		100	100
Other trading activities	2	57,322	51,719
Investment income	3	45,052	41,913
Total		102,474	93,732
EXPENDITURE ON			
Raising funds			
Other trading activities	5	56,658	65,514
Investment management costs	6	6,974	7,048
		63,632	72,562
Charitable activities	7		
Charitable activities		23,786	21,588
Governance Costs		3,698	3,985
Total		91,116	98,135
NET INCOME/(EXPENDITURE)		11,358	(4,403)
RECONCILIATION OF FUNDS			
Total funds brought forward		171,913	176,316
TOTAL FUNDS CARRIED FORWARD		183,271	171,913

The notes form part of these financial statements

Parish Church House

Balance Sheet
31 December 2025

	Notes	31/12/25 Unrestricted funds £	31/12/24 Total funds £
FIXED ASSETS			
Tangible assets	13	153,245	163,050
CURRENT ASSETS			
Debtors	14	4,124	6,716
Cash at bank and in hand		33,999	31,913
		38,123	38,629
CREDITORS			
Amounts falling due within one year	15	(8,097)	(29,766)
NET CURRENT ASSETS		30,026	8,863
TOTAL ASSETS LESS CURRENT LIABILITIES		183,271	171,913
NET ASSETS		183,271	171,913
FUNDS	16		
Unrestricted funds		183,271	171,913
TOTAL FUNDS		183,271	171,913

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 20/7/26 ..... and were signed on its behalf by:

MJW
.....
M West (chairman) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised, the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the Charity's right to receive payment is established.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds
Costs of raising funds includes fundraising, trading and investment management costs.

Charitable activities
Expenditure on charitable activities includes costs relating to maintaining the hall for use by the church.

Governance costs
Other expenditure represents those items not falling into the categories above

Allocation and apportionment of costs
Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

The analysis of these costs is included later in the notes to these financial statements.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost, 4% Straight line basis and 2% on cost
Plant and machinery	- at varying rates on cost

The lift is depreciated 6.67% on cost. Security equipment is depreciated 25% on cost.

Taxation
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods
There are no donated facilities or donated professional services, nor are there any fixed asset gifts in kind.

2. OTHER TRADING ACTIVITIES

	31/12/25	31/12/24
	£	£
Hall lettings	30,432	29,889
Car parking fees	25,220	20,280
Use of trustee's room	1,550	1,550
Other income	120	-
	57,322	51,719

3. INVESTMENT INCOME

	31/12/25	31/12/24
	£	£
Rents received	42,598	38,852
Right of way income - Garage	2,000	2,000
Deposit account interest	454	1,061
	45,052	41,913

Rents received include £27,000 (2024: £27,044) in relation to 3 Church Passage and £15,598 (2024: £11,808) in relation to the flat.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	31/12/25 Charitable activities £	31/12/24 Total activities £
Ground rent from Scouts	100	100

5. OTHER TRADING ACTIVITIES

	31/12/25 £	31/12/24 £
Licensing	669	563
Subscriptions	46	42
Insurance	4,819	3,585
Light and heat	6,885	8,363
Telephone	853	835
Post and stationery	154	22
Sundry costs	96	197
Computer costs	138	174
Waste disposal	929	886
Cleaning costs	999	1,287
Property repairs	2,142	1,502
General repairs	5,253	4,657
Flat repairs	405	8,951
Fire safety	154	80
Support costs	33,116	34,370
	56,658	65,514

6. INVESTMENT MANAGEMENT COSTS

	31/12/25 £	31/12/24 £
Lettings fees	2,205	2,028
Sundry costs	35	71
Support costs	4,734	4,949
	6,974	7,048

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	10,085	13,701	23,786
Governance Costs	-	3,698	3,698
	10,085	17,399	27,484

continued...

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Other trading activities	33,116	-	33,116
Investment management costs	4,734	-	4,734
Charitable activities	13,701	-	13,701
Governance Costs			
	1,291	2,407	3,698
	52,842	2,407	55,249

Support costs, included in the above, are as follows:

	Other trading activities	Investment management costs	Charitable activities
	£	£	£
Wages	26,253	4,734	10,759
Depreciation of tangible and heritage assets	6,863	-	2,942
Auditors' remuneration	-	-	-
Postage and stationery	-	-	-
Sundries	-	-	-
Accountancy and legal fees	-	-	-
	33,116	4,734	13,701

	Governance Costs	31/12/25 Total activities	31/12/24 Total activities
	£	£	£
Wages	1,291	43,037	44,993
Depreciation of tangible and heritage assets	-	9,805	9,892
Auditors' remuneration	1,069	1,069	1,316
Postage and stationery	38	38	5
Sundries	9	9	18
Accountancy and legal fees	1,291	1,291	1,296
	3,698	55,249	57,520

9. OTHER

	31/12/25	31/12/24
	£	£
Support costs	55,249	57,520

Other expenditure represents the exceptional impairment of tangible fixed assets in the prior year.

This related to a change in accounting policy regarding the estimated useful economic lives, and depreciation thereon, of improvements to freehold property. The resulting impairment of tangible fixed assets was written off as an exceptional item in accordance with United Kingdom Accounting Standards.

continued...

10. INDEPENDENT EXAMINERS' REMUNERATION

	31/12/25	31/12/24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	1,069	1,316

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

During the year £658 (2024: £10,622) was paid to Michael West for reimbursement of repairs and maintenance expenses paid on behalf of the charity.

12. STAFF COSTS

	31/12/25	31/12/24
	£	£
Wages and salaries	43,037	44,993
	43,037	44,993

The average monthly number of employees during the year was as follows:

	31/12/25	31/12/24
Administration	2	2

No employees received emoluments in excess of £60,000.

13. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Totals
	£	£	£
COST			
At 1 January 2025 and 31 December 2025	364,610	17,826	382,436
DEPRECIATION			
At 1 January 2025	201,560	17,826	219,386
Charge for year	9,805	-	9,805
At 31 December 2025	211,365	17,826	229,191
NET BOOK VALUE			
At 31 December 2025	153,245	-	153,245
At 31 December 2024	163,050	-	163,050

Improvements to freehold property represent improvements made to Church House which is used for direct charitable purposes and fundraising.

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Prepayments	4,124	6,716

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Other creditors	8,097	29,766

16. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
Unrestricted fund	171,913	11,358	183,271
TOTAL FUNDS	171,913	11,358	183,271

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	102,474	(91,116)	11,358
TOTAL FUNDS	102,474	(91,116)	11,358

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
Unrestricted fund	176,316	(4,403)	171,913
TOTAL FUNDS	176,316	(4,403)	171,913

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	93,732	(98,135)	(4,403)
TOTAL FUNDS	93,732	(98,135)	(4,403)

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Parish Church House

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31/12/25 £	31/12/24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Hall lettings	30,432	29,889
Car parking fees	25,220	20,280
Use of trustee's room	1,550	1,550
Other income	120	-
	57,322	51,719
Investment income		
Rents received	42,598	38,852
Right of way income - Garage	2,000	2,000
Deposit account interest	454	1,061
	45,052	41,913
Charitable activities		
Ground rent from Scouts	100	100
Total incoming resources	102,474	93,732
EXPENDITURE		
Other trading activities		
Licensing	669	563
Subscriptions	46	42
Insurance	4,819	3,585
Light and heat	6,885	8,363
Telephone	853	835
Post and stationery	154	22
Sundry costs	96	197
Computer costs	138	174
Waste disposal	929	886
Cleaning costs	999	1,287
Property repairs	2,142	1,502
General repairs	5,253	4,657
Flat repairs	405	8,951
Fire safety	154	80
	23,542	31,144
Investment management costs		
Lettings fees	2,205	2,028
Sundry costs	35	71
	2,240	2,099
Charitable activities		
Insurance	2,066	1,536
Carried forward	2,066	1,536

Parish Church House

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31/12/25	31/12/24
	£	£
Charitable activities		
Brought forward	2,066	1,536
Light and heat	2,950	3,584
Sundries	35	71
Computer costs	59	75
Subscriptions	20	18
Building repairs	2,142	1,503
Cleaning costs	429	551
Fire safety costs	66	34
Legal and professional fees	2,318	-
	10,085	7,372
Support costs		
Management		
Wages	43,037	44,993
Improvements to property	9,805	9,892
	52,842	54,885
Governance costs		
Auditors' remuneration	1,069	1,316
Postage and stationery	38	5
Sundries	9	18
Accountancy and legal fees	1,291	1,296
	2,407	2,635
Total resources expended	91,116	98,135
Net income/(expenditure)	11,358	(4,403)