

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
LANSDOWNE BAPTIST CHURCH**

Carter & Coley Limited
Chartered Accountants and Statutory Auditor
3 Durrant Road
Bournemouth
Dorset
BH2 6NE

LANSDOWNE BAPTIST CHURCH

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LANSDOWNE BAPTIST CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

The charity is a Charitable Incorporated Organisation.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity (Church) is a Charitable Incorporated Organisation. Registration with the Charity Commission under the Charities Act 2011 was completed in September 2014. The purposes of the Church as stated in the CIO document are:

- 1) The advancement of the Christian Faith in accordance with the Basis of Faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood;
- 2) Such other charitable purposes as shall, in the opinion of the charity trustees, further the work of the Church.

The effective management of the Church is left with the trustees who are also the Church elders. The trustees are in turn accountable to the members of the Church in accordance with the Church constitution document.

LANSDOWNE BAPTIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The Church continued to operate to fulfil its purposes and aims, and renewed its vision to Make, Mature and Mobilise Disciples of Jesus. 2024 was the third full year of occupancy of our new Church building on Lansdowne Road (LR). Throughout the year many more people joined us for the first time. We gathered for two services each Sunday and for mid-week activities, with many additional events held during the year. We also utilised live YouTube and interactive broadcasts and shared with all ages via our website and Social Media applications.

A great emphasis was placed on looking after the Lansdowne members and attendees through the Pastoral Care support network and the Church's twenty-five plus Small Groups who look after those group members who require support or care.

The mid-week programme is enhanced by using The Hub, as a Café on Mondays and Wednesdays, serving Coffee, toast and Cake to all in the community and video screens to promote gatherings and events.

We continued our short evangelistic courses throughout the year including Christianity Explored, 'Walk through the Bible' and Hope Explored, with many coming to find out or rediscover the truths of Christ. We continue to be joined by many asylum seekers housed locally and provide English Language courses for them, also on Mondays and Wednesdays, which have proved to be very popular. The Café also becomes a meeting point for anyone attending groups meeting that day.

Our Church motto for 2024, was taken from Psalm 86v6, "Revive us again, that your people may rejoice in You!". Encouraged by the teaching and application of this passage, we added to our regular monthly Prayer Evenings extra lunchtime Prayer Meetings, and specific days for prayer, to give opportunity to gather to pray for 'Revival' and other opportunities to share the gospel message.

The Elders and Trustees took up this encouragement to focus on additional prayer for the Church members each week. At the start of 2024 the Trustees also reorganised their monthly meeting structure to include more regular reviews of the Church Ministries, and additional attention to Safeguarding, Serving and Future Staff needs.

There have been several staff appointments throughout the year. In March 2024, we were joined by Dr Chris Sinkinson in an Associate Minister Role with us. Also in March, we welcomed Trisa Mantell into the role of Ministry and Operations Support. Both appointments aligned with our plans for a School for Discipleship (SfD), a series of courses together with an intern programme, to facilitate the development and education of Christians in line with future growth and ministries. As part of their roles therefore, Chris is our SfD Director, and Trisa the SfD Administrator. Due to the importance of our growing Church Operations, we secured additional finance from the Church Members in June 2024 to recruit a new Head of Operations. However, after advertising and interviewing for the role, we were unable to find the right person. Therefore, Peter Brown, one of our Elder/Trustees, continued to cover the Head of Operations role on a voluntary basis for the whole of 2024. At the time of writing this Report (July 2025) Peter is still covering this role part-time, but we are looking forward to being joined by the new permanent Head of Operations, Wes Thorpe, in September 2025.

The new School for Discipleship started early in 2024 with pilot sessions run on Tuesday Evenings at Lansdowne Road and some Saturdays; these were open to all members and attendees of the Church. Then in September 2024 the main SfD training course officially started, with 19 'Students', with ages ranging from their 20s to one in their 70s. The course is scheduled to run until July 2025.

LANSDOWNE BAPTIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Training consisted of one day per week of taught instruction backed up by opportunities to serve. As at the end of 2024, 11 of the students were from Lansdowne Church and 8 Students were from other churches in the area. Four of the Lansdowne students were appointed as Interns, working voluntarily for the Church, 2 -3 days per week in various ministries. Two of the other 15 students were interns from other churches.

SfD is run as a Ministry as part of Lansdowne Church, so an SfD Management Team was established to organise everything necessary for the running of the course. During the year our links with The Bible Trust (an external charity with many similar aims) have resulted in them generously providing Bibles, Study Books and promotional material, free of charge, for the students and for sale. This, together with course fees paid by the students, will provide some funding to support SfD delivery and development into 2025.

Our Church Building at Woodbury Avenue (WA) has proved to be an excellent venue for the SfD teaching days and this has been a catalyst for many updates and improvements to the facilities at WA.

Our links with the Wessex Gospel Partnership leaders' programme were, during 2024, also focused at WA where the facilities are ideal for groups gathering for study and application. Whilst WA has not been used for Sunday worship during 2024, other meetings have continued at WA during the week, including: Castle Coffee (community outreach), the Foodbank and a Small Group Bible Study, plus an office for Lansdowne Church Staff. The building is also used during the week by the local Scout group.

A group of Church members have also continued to meet for outreach into the area around WA. We regularly consider how to best use the building and site, and we have received many requests to use all or part of it. We remain committed to seeing WA used as a Church building for witness and outreach into the area.

Our children and youth groups have continued to meet at the LR building, including over 100 on most Sundays. Groups also meet on different evenings during the week with children and young people enjoying their Bible discussions and social activities. Our Holiday Bible Club during the February half-term had over 85 children attending each day.

Lansdowne Tots, for parents and toddlers from the community around the LR building, meet on Thursday mornings and attract many from outside the Church at these meetings.

With many people coming to Lansdowne Church for the first time, we organised more Newcomers' evenings to welcome them. In addition, Connect Groups were organised, to help these new attendees discover more about the Church and its ministries. During 2024, over 100 people enjoyed attending these groups with many going on to become new members with us. Our Small Group programme was also enhanced, with extra groups starting up initially at LR and then further new groups starting to meet in members' homes. (25 plus groups).

Our In Touch Ministry has continued every week at LR, and guests can enjoy, on Tuesday and Friday lunchtime, a sit-down meal and obtain essentials like clothing and toiletries. We have also been supported by St. Mungo's (Housing), Faithworks (Benefits and assistance) and Teen Challenge Dorset (Addiction problems) so that our guests can have easy access to the other services they may need. There have also been occasional visits by the local NHS team, to provide vaccinations, nursing care and medical advice and referrals for the guests.

LANSDOWNE BAPTIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

The Church is committed to supporting work to share the gospel with university students and works closely with the Universities Christian Union, which is supported by the Universities and Colleges Christian Fellowship (UCCF). Invitations to students to our services, for meals and practical support have resulted in the Christian Union holding some of their meetings during 2024 at LR. Similarly, outreach to International Students has again included our Friday evening Hub café, and strong links with Friends International to keep in touch with students and others even when they return home. (Latterly in 2024, the Internationals' work was led by two of the Lansdowne Interns with the evening switching to a Monday)

The Church maintains its support for Christian work across the World. This includes long term mission partners in the UK, France, North Africa, Malawi, and Mozambique, as well as short term partners in other parts of the world. We encourage all of our members to consider their personal role in Mission, to Give, Pray, Support or Go, whether locally or globally. We have also continued to work with Mission agencies, to link with other Churches across the UK in planning to send a team of missionaries to a country where there is no gospel witness at all. During 2024 we hosted a weekend Event with Compassion UK, resulting in the sponsorship of over 50 children in Africa by our attendees.

Our Two 'age specific' ministries have been well attended during the year. Our group for those over 60, called Encore, gathers members and their friends for social activities with some Bible teaching, usually on Thursdays'. Our group for the 20-30s age group (Strive), also benefit from Bible teaching, including weekend house parties, and social events most weeks.

The 'Farsi Fellowship' meets twice monthly on Sunday afternoons and attracts many locally housed Iranians, usually with over 25 attending. Many of these also attend our regular services, and translation is available for them, plus frequent Farsi Alpha courses.

A particular joy this year was our pre-Christmas carol services. Special events were held for Students and for Internationals, and our Sunday carol services including groups of attendees from the UK, Africa and Iran separately leading worship in their own languages.

The Believers in Recovery meetings continue to be hosted by the Church. This nationally organised scheme has now been established in Bournemouth by some of our members and Christians who have faced addiction are now meeting weekly at LR and supporting one another throughout the week.

As we have been joined by many new people, both by moving to the area and conversions, this has resulted in more baptisms (22 during 2024). Our Beach Baptism Service in July on Bournemouth Beach was filmed and broadcast on the TBN Christian Channel network. Overall, our Church Membership increased by 22 during 2024, up to 421.

As Trustees we continue to thank God for His goodness to us as a Church and pray that as many new ministries are started and expand that He will provide for all our needs as we seek to Make, Mature and Mobilise Disciples of Jesus.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

LANSDOWNE BAPTIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the charity (Church) this year has been satisfactory.

FINANCIAL REVIEW

Investment policy and objectives

The constitution authorises the Trustees to make investments using the general funds of the CIO.

Reserves policy

The Trustees review the finances regularly as part of the effective stewardship of the Church.

The Trustees have set a policy of retaining a reserve sufficient for the foreseeable needs of the Church and to retain unrestricted funds at a level which is at least 4 months unrestricted expenditure. This provides sufficient funds to cover the administration, management and support costs.

FUTURE PLANS

The church building at Lansdowne Road is now fully operational and is being extensively used throughout the week, with additional opportunities for use actively considered.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Constitution and constitutes a Charitable Incorporated Organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1158579

Principal address

Lansdowne Road
Bournemouth
Dorset
BH1 1SB

Trustees

K B McKay
P G Baker
K D C Cook
P D Ruffle (resigned 30/4/2024)
M J Stainer
J J Navey
P Brown
S J OBrien (resigned 23/6/2025)
D N Heys
J S Payne (appointed 30/4/2024)
J Powell (appointed 13/7/2025)

LANSDOWNE BAPTIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Carter & Coley Limited
Chartered Accountants and Statutory Auditor
3 Durrant Road
Bournemouth
Dorset
BH2 6NE

Approved by order of the board of trustees on 29 September 2025 and signed on its behalf by:

M J Stainer - Trustee

LANSDOWNE BAPTIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANSDOWNE BAPTIST CHURCH

Opinion

We have audited the financial statements of Lansdowne Baptist Church (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANSDOWNE BAPTIST CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We will discuss the control systems in the organisation and where appropriate test that these controls operate as designed.

We will read minutes of meetings of key committees within the organisation and consider whether decisions made at those meetings are reflected in the financial statements.

The audit is not designed to test every item in a population but rather it will test the accounting records and any error found will be evaluated in order to determine whether a material error has occurred.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANSDOWNE BAPTIST CHURCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Carter & Coley Limited
Chartered Accountants and Statutory Auditor
3 Durrant Road
Bournemouth
Dorset
BH2 6NE

29 September 2025

LANSDOWNE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	724,576	80,673	805,249	784,437
Other trading activities	3	11,613	-	11,613	13,562
Investment income	4	1,947	-	1,947	1,242
Total		738,136	80,673	818,809	799,241
EXPENDITURE ON					
Charitable activities	5				
Church activities		735,273	76,259	811,532	771,988
NET INCOME					
Transfers between funds	17	2,863 (7,591)	4,414 7,591	7,277 -	27,253 -
Net movement in funds		(4,728)	12,005	7,277	27,253
RECONCILIATION OF FUNDS					
Total funds brought forward		5,522,779	20,212	5,542,991	5,515,738
TOTAL FUNDS CARRIED FORWARD		5,518,051	32,217	5,550,268	5,542,991

The notes form part of these financial statements

LANSDOWNE BAPTIST CHURCH

BALANCE SHEET **31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	5,447,950	-	5,447,950	5,555,200
CURRENT ASSETS					
Debtors	12	105,485	-	105,485	116,344
Cash at bank and in hand		326,573	32,217	358,790	318,148
		<u>432,058</u>	<u>32,217</u>	<u>464,275</u>	<u>434,492</u>
CREDITORS					
Amounts falling due within one year	13	(143,529)	-	(143,529)	(130,994)
		<u>288,529</u>	<u>32,217</u>	<u>320,746</u>	<u>303,498</u>
NET CURRENT ASSETS					
		<u>288,529</u>	<u>32,217</u>	<u>320,746</u>	<u>303,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,736,479</u>	<u>32,217</u>	<u>5,768,696</u>	<u>5,858,698</u>
CREDITORS					
Amounts falling due after more than one year	14	(218,428)	-	(218,428)	(315,707)
		<u>5,518,051</u>	<u>32,217</u>	<u>5,550,268</u>	<u>5,542,991</u>
NET ASSETS					
		<u>5,518,051</u>	<u>32,217</u>	<u>5,550,268</u>	<u>5,542,991</u>
FUNDS	17				
Unrestricted funds				5,518,051	5,522,779
Restricted funds				32,217	20,212
TOTAL FUNDS				<u>5,550,268</u>	<u>5,542,991</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2025 and were signed on its behalf by:

M J Stainer - Trustee

The notes form part of these financial statements

LANSDOWNE BAPTIST CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>135,974</u>	<u>137,915</u>
Net cash provided by operating activities		<u>135,974</u>	<u>137,915</u>
Cash flows from investing activities			
Interest received		<u>1,947</u>	<u>1,242</u>
Net cash provided by investing activities		<u>1,947</u>	<u>1,242</u>
Cash flows from financing activities			
Loan repayments in year		<u>(97,279)</u>	<u>(117,938)</u>
Net cash used in financing activities		<u>(97,279)</u>	<u>(117,938)</u>
Change in cash and cash equivalents in the reporting period		<u>40,642</u>	<u>21,219</u>
Cash and cash equivalents at the beginning of the reporting period		<u>318,148</u>	<u>296,929</u>
Cash and cash equivalents at the end of the reporting period		<u><u>358,790</u></u>	<u><u>318,148</u></u>

The notes form part of these financial statements

LANSDOWNE BAPTIST CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	7,277	27,253
Adjustments for:		
Depreciation charges	107,250	108,840
Interest received	(1,947)	(1,242)
Decrease/(increase) in debtors	10,859	(730)
Increase in creditors	12,535	3,794
Net cash provided by operations	135,974	137,915

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	318,148	40,642	358,790
	<u>318,148</u>	<u>40,642</u>	<u>358,790</u>
Debt			
Debts falling due within 1 year	(96,292)	-	(96,292)
Debts falling due after 1 year	(315,707)	97,279	(218,428)
	<u>(411,999)</u>	<u>97,279</u>	<u>(314,720)</u>
Total	<u>(93,851)</u>	<u>137,921</u>	<u>44,070</u>

The notes form part of these financial statements

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

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.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- at varying rates on cost

Taxation

The charity is 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.

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Legacies	2,000	6,000
Offerings	531,487	576,109
Special Offerings and Gifts	171,736	47,742
Gift aid	100,026	154,586
	<u>805,249</u>	<u>784,437</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Rental income	2,070	2,115
Other income	9,543	11,447
	<u>11,613</u>	<u>13,562</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,947</u>	<u>1,242</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Church activities	<u>808,160</u>	<u>3,372</u>	<u>811,532</u>

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2024**

6. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
	£	£	£
Church activities	312	3,060	3,372
	<u> </u>	<u> </u>	<u> </u>

7. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	3,060	2,700
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the period the following Trustee received remuneration and benefits.

Mr P G Baker - salary £51,751 (2023 - £49,798), pension contributions £1,321 (2023 - £1,292)

Mr P Baker, a Trustee, resides rent free in a manse where the Church owns 57%. The estimated market rental for that property would be £28,800 per annum. The cost of external repairs and repairs to major fittings of the property are met by the Church.

Trustees' expenses

During the year, Trustees were reimbursed £1,078 (2023 - £nil) for travel.

9. STAFF COSTS

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and salaries	335,234	272,253
Social security costs	26,824	19,545
Pension contributions	7,740	6,035
	<u> </u>	<u> </u>
	369,798	297,833
	<u> </u>	<u> </u>

One employee received aggregate emoluments in excess of £60,000 in 2024 (2023 - 1).

The average number of employees during the period was 11 (2023 - 11).

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	715,325	69,112	784,437
Other trading activities	13,562	-	13,562
Investment income	1,213	29	1,242
Total	730,100	69,141	799,241
EXPENDITURE ON			
Charitable activities			
Church activities	691,023	80,965	771,988
NET INCOME/(EXPENDITURE)	39,077	(11,824)	27,253
RECONCILIATION OF FUNDS			
Total funds brought forward	5,483,702	32,036	5,515,738
TOTAL FUNDS CARRIED FORWARD	5,522,779	20,212	5,542,991

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024 and 31 December 2024	5,657,611	96,868	5,754,479
DEPRECIATION			
At 1 January 2024	161,771	37,508	199,279
Charge for year	98,251	8,999	107,250
At 31 December 2024	260,022	46,507	306,529
NET BOOK VALUE			
At 31 December 2024	5,397,589	50,361	5,447,950
At 31 December 2023	5,495,840	59,360	5,555,200

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2024**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	104,574	116,344
Prepayments and accrued income	911	-
	<u>105,485</u>	<u>116,344</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other loans (see note 15)	96,292	96,292
Accruals and deferred income	47,237	34,702
	<u>143,529</u>	<u>130,994</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other loans (see note 15)	<u>218,428</u>	<u>315,707</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>96,292</u>	<u>96,292</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>96,292</u>	<u>96,292</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>122,136</u>	<u>219,415</u>

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2024**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	3,630	3,630
Between one and five years	5,070	8,700
	<u>8,700</u>	<u>12,330</u>

17. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	5,521,779	2,863	(7,591)	5,517,051
Designated fund	1,000	-	-	1,000
	<u>5,522,779</u>	<u>2,863</u>	<u>(7,591)</u>	<u>5,518,051</u>
Restricted funds				
Restricted appeals	15,390	(4,575)	-	10,815
Bursary fund	4,185	9,098	-	13,283
Africa Aid	637	(109)	7,591	8,119
	<u>20,212</u>	<u>4,414</u>	<u>7,591</u>	<u>32,217</u>
TOTAL FUNDS	<u><u>5,542,991</u></u>	<u><u>7,277</u></u>	<u><u>-</u></u>	<u><u>5,550,268</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	738,136	(735,273)	2,863
Restricted funds			
Restricted appeals	12,924	(17,499)	(4,575)
Bursary fund	26,027	(16,929)	9,098
Africa Aid	41,722	(41,831)	(109)
	<u>80,673</u>	<u>(76,259)</u>	<u>4,414</u>
TOTAL FUNDS	<u><u>818,809</u></u>	<u><u>(811,532)</u></u>	<u><u>7,277</u></u>

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	5,482,702	39,077	5,521,779
Designated fund	1,000	-	1,000
	<u>5,483,702</u>	<u>39,077</u>	<u>5,522,779</u>
Restricted funds			
Restricted appeals	20,789	(5,399)	15,390
Bursary fund	3,656	529	4,185
Africa Aid	7,591	(6,954)	637
	<u>32,036</u>	<u>(11,824)</u>	<u>20,212</u>
TOTAL FUNDS	<u>5,515,738</u>	<u>27,253</u>	<u>5,542,991</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	730,100	(691,023)	39,077
Restricted funds			
Restricted appeals	12,141	(17,540)	(5,399)
Bursary fund	529	-	529
Africa Aid	56,471	(63,425)	(6,954)
	<u>69,141</u>	<u>(80,965)</u>	<u>(11,824)</u>
TOTAL FUNDS	<u>799,241</u>	<u>(771,988)</u>	<u>27,253</u>

Africa aid

An error in the analysis of funds between General and Africa Aid has been discovered in respect of 2023. This error has been corrected in 2024. There has been no overall effect on the reserves of the Charity.

LANSDOWNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

18. RELATED PARTY DISCLOSURES

During the year. Mrs S E Baker (wife of Mr P G Baker) was paid a salary of £19,407 (2023 - £18,478) and pension contributions were made totalling £352 (2023 - £367).