

Long Crendon Baptist Church

Report and Accounts

Year ended 31 December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

LONG CRENDON BAPTIST CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2024
CHARITY INFORMATION

Trustees	Mark Andrews	(appointed 10 October 2024) (resigned 3 April 2025)
	Thomas Granger	(appointed 3 April 2025)
	James Hughes	(resigned 31 March 2024)
	Sarbjit Klair	
	Alister Kratt	(resigned 3 April 2025)
	Peter Short	(appointed 3 April 2025)
	Nigel Smith	(retired 18 September 2024)
	Neil Turton	
	Colin White	(resigned 31 March 2024)

Key Staff	Sarbjit Klair	
	Neil Turton	
	Colin White	(until 31 March 2024)

Governing Document	CIO constitution dated 30 November 2020
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Charity Registration Number	1192575
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Principal Address:	High Street Long Crendon Aylesbury Buckinghamshire HP18 9AF
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Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB
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Bankers	Santander Bridle Road Bootle Merseyside GIR 0AA
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LONG CRENDON BAPTIST CHURCH

MANAGING TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Overview

Long Crendon Baptist Church is a lively evangelical church situated in a large village in Buckinghamshire. The Church has a full programme of services and mid-week activities that serve the village itself as well as the surrounding towns and villages and the Church also supports missionary work in the UK and overseas. The Church's focus in the year has been on continuing to implement its vision to see lives changed by Christ. The Managing Trustees present this report for the year ended December 2024 with thanks to God for his continued faithfulness.

Structure, governance and management

The Managing Trustees are the Elders of the Church who comprise the Pastors and Lay Elders (non-pastors). The Pastors are Elders whose gift in preaching, teaching and pastoral care has been recognised by the Church and have been appointed by the Church to exercise such a ministry. Two of the Elders, Neil Turton and Sarb Klair, are appointed as Pastors and are remunerated accordingly. During the course of the year, Colin White, who was appointed as an Assistant Pastor in September 2020, moved to become an Associate Pastor at the Slade Church in Plumstead, London.

Lay Elders are voted in by church members as Elder and Trustee. New Pastors are voted into post by the church members and become trustees on satisfactorily passing their 6-month review.

A Managing Trustee may resign at any time. Lay Elders are elected for five yearly terms. Managing Trustees meet on a regular basis throughout the year. James Hughes stepped down on 31st March 2024, Nigel Smith completed his first 5-year term as Elder in September 2024, we thank them for their service and continued involvement as church members. Mark Andrews was voted in by Members as an interim trustee from 10th October 2024.

A significant part of the administrative work of the Church was carried out by two part-time paid Administrators: Helen Walker is the Pastoral Administrator, Sarah Rothwell is the Financial Administrator and Operations Manager. Other members of the staff team are a voluntary Women's Worker, Liz Turton, and a Youth and Children's Worker, Nathan Elliott.

The voluntary service of a great number of people, as a response to God's love, continues to be an essential part of the life of the Church and enables the many activities and events to be held. During the year, there were no new members. As at 31 December 2024 there were 139 members. During the year, three people from LCBC were baptised, Thame Home Church used our facilities for a baptism service, and our pool heaters were borrowed by Haddenham Baptist Church and Cornerstone, Thame for their own baptism services.

The Managing Trustees regularly assess the major risks to which the Church is exposed and ensure that systems are in place to mitigate exposure to the major risks including ensuring all necessary DBS checks are carried out and are clear.

A note on changes since the year end. Mark Andrews did not stand for re-election when his term as interim trustee ended in April 2025. Alister Kratt also stepped down as elder and trustee in April 2025. They have been replaced by Tom Granger and Pete Short who were both elected in April 2025 to serve as interim trustees. Nathan Elliott will be leaving us at the end of July 2025 after being called to take on a new role in Liverpool. We have recruited a number of new volunteers internally to help cover gaps in our youth and children's work when Nathan goes, and are considering external recruitment. Sarah Rothwell will also be leaving the staff team to take on a new role elsewhere but has kindly agreed to continue working for us for one day a week temporarily whilst a replacement is recruited. Pete and Tom (our new Interim trustees) have formed a committee of church members to support them in dealing with a number of issues, including the recruitment of replacements for Nathan and Sarah and to consider the shape and scope of these roles.

LONG CRENDON BAPTIST CHURCH

MANAGING TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities for the public benefit

The primary objective of the Church is the promotion of our Lord Jesus Christ for the benefit of the public.

The purposes of the Church are the advancement of the Christian faith in accordance with the Basis of Faith set out in the Church Constitution primarily, but not exclusively, within Long Crendon and the surrounding neighbourhood, and such other charitable purposes as shall, in the opinion of the Members of the Church, further the work of the Church.

The Managing Trustees have given due regard to guidance on Public Benefit, as published by the Charity Commission, to provide a distinct public benefit in planning the activities of the Church.

The vision of the Church is to see lives changed by Christ. Most of the Church's activities are directed at providing either a spiritual or practical benefit to members of the public. Activities are organised for people of all ages and stages of life: for young children and their parents and carers, children and young people, single and married adults and older people. There have been real benefits in personal and family relationships as a consequence of the application of Bible teaching.

The Church believes in the sanctity of heterosexual marriage and provides counselling and support to help strengthen the relationships of those who are married, and also helps prepare couples for marriage. Apart from the Church Members' meetings, all meetings are freely open to the public and we have been very much encouraged by a number of visitors and interested friends who have come along.

The Church's vision for providing public benefit extends outside of the local area with contributions being made both financially and through members working as missionaries for the promotion of the Christian faith, education and the relief of poverty and hardship in several parts of the world. One tenth of general offering income is allocated to world mission in addition to donations given for specific purposes and a further budget is set aside to support UK mission.

Review of Achievements, Performance and Notable Events

The **vision** of LCBC (what we want to see happen) is to see lives changed by Christ.

The **mission** (what we as a Church feel we are called to do to make that happen) consists of four broad areas: **equipping** each other to love Christ wholeheartedly and live out the Gospel in all of life; **encouraging** one another to use our gifts in joyful service and persevere in the face of trials; **engaging** the local community with the love of Christ through word and deed; and **enabling** Gospel work to grow across our nation and the world.

The church building has continued to be well-used throughout the year, both by the church and community groups. The local GP surgery meets every month for their practice training sessions, and community table tennis, café, scrabble, gardening club, environmental sustainability group and singing sessions are regular diary fixtures. Our Contact group provides hot meals and teas alongside an engaging programme for older people in the community. The church arts group Spectrum, and Toybox (for babies and pre-schoolers with their parents and carers) meet regularly. A community youth group meets every Friday evening (Friday@7) and a monthly group for Dads with young children (Dads and Tots) provides opportunity for them to get to know each other. An Alanon group also meets in the church to provide support to those living with addicts or alcoholics.

Other churches used the facilities for their church retreats and away days.

Our **Sunday morning services** continue to be streamed to help those who cannot attend in person.

LONG CRENDON BAPTIST CHURCH

MANAGING TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Regular prayer meetings, men's and women's breakfasts and home groups meet throughout the year. A group from LCBC attended the Keswick Convention in August. A team visits the Meadowcroft Care Home in Thame every month to lead a service for the residents.

Special events

Easter and Christmas 2024: Volunteers from LCBC and St Mary's delivered a pair of leaflets with invitations to our Easter and Christmas services to every house in Long Crendon. As LCBC services are live-streamed this continues to give the opportunity for people who are physically unable to attend to feel involved.

Joint events with other churches: We hosted a leaders' conference for church leaders of other FIEC churches in the Oxford area. At Christmas we, together with St. Mary's Church, organised the Carols in the Square event for the whole community. £578 was donated to the Salvation Army Christmas Appeal by those who attended the event.

Financial Review and Reserves Policy

During the year income increased by £20,000 to £421,000, and expenditure decreased by £16,000 to £436,000. As a result, the church has reported a deficit of £15,000 (2023: £51,000). If the charge for depreciation (which is a non-cash charge) is excluded, the result is a surplus of £17,000 (2023: a deficit of £19,000).

This year's £20,000 increase in income was largely due to:

- an increase of £23,000 in donation income (including related gift aid) mainly because the charity's supporters gave very generously to support worldwide mission this year.
- following the departure of one of our ministers, we decided to let out one of our manses and this raised £11,000 during the year.
- however we did not have a church weekend away this year so there was no repeat of last year's contributions of £13,000.

This year's £16,000 reduction in expenditure was largely due to:

- there was no church weekend away this year and this saved £15,000.
- staff costs fell by £10,000 due to changes in staffing.
- measures to reduce expenses saved a further £18,000 across various other categories of expenditure.
- these savings were offset by legal fees of £18,000 when the trustees took advice on employment and constitutional matters and a further £9,000 was spent on supporting worldwide mission through grant making.

The charity's net assets decreased by this year's deficit of £15,000 to £2,708,000. Net assets comprise tangible fixed assets (mainly the church building and two manses) with a carrying value of £2,634,000 plus cash of £82,000 (of which £58,000 is unrestricted) less other net current liabilities of £8,000.

Our reserves policy is still to aim for a minimum of three months expenditure in free reserves, which is defined to be unrestricted cash. This would amount to £74,000 (based on the budget set for 2025) and should be sufficient to allow the charity to operate smoothly should income and / or expenditure vary unexpectedly. At the year end the charity held unrestricted cash of £58,000, which equates to about 2.5 months of budgeted expenditure. This is below the target that has been set and the Trustees are aiming to rebuild reserves over the next 2-5 years. The Trustees are satisfied that the charity can continue to operate comfortably with the current level for reserves for the time being.

LONG CRENDON BAPTIST CHURCH

MANAGING TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these accounts the Trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make adjustments and estimates that are reasonable and prudent;
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the accounts 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 accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that the accounts comply with current statutory requirements and those of the Charity's trust deed.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Managing Trustees:

Peter Short
Peter Short (Aug 8, 2025 10:12:23 GMT+1)

Peter Short - Trustee

Thomas Granger
Thomas Granger (Aug 8, 2025 10:14:20 GMT+1)

Thomas Granger - Trustee

Date: Aug 8, 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
LONG CRENDON BAPTIST CHURCH
(‘the Charity’)**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

Responsibilities and basis of report

As the charity’s trustees of the Charitable Incorporated Organisation 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

Since the Charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Archie McDowall
Archie McDowall (Sep 3, 2025 12:32:41 GMT+1)

Archie McDowall BA CA
Member of the Institute of Chartered Accountants of Scotland
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 3, 2025

LONG CRENDON BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	270,843	117,925	-	388,768	365,704
Charitable activities	4	18,235	-	-	18,235	31,855
Other trading activities	5	12,178	-	-	12,178	1,810
Investments		2,192	-	-	2,192	1,966
Total income and endowments		303,448	117,925	-	421,373	401,335
EXPENDITURE ON:						
Charitable activities:	6	282,577	132,969	21,112	436,658	452,596
Total expenditure		282,577	132,969	21,112	436,658	452,596
Net income/(expenditure)		20,871	(15,044)	(21,112)	(15,285)	(51,261)
Transfers between funds	13	(29,350)	29,350	-	-	-
Net movement in funds		(8,479)	14,306	(21,112)	(15,285)	(51,261)
Reconciliation of funds:						
Total funds brought forward		893,557	14,424	1,815,640	2,723,621	2,774,882
Total funds carried forward	13	885,078	28,730	1,794,528	2,708,336	2,723,621

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing operations.

The notes on pages 9 to 16 form part of these accounts.

LONG CRENDON BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS						
Tangible assets	8	<u>839,270</u>	<u>-</u>	<u>1,794,528</u>	<u>2,633,798</u>	<u>2,666,007</u>
CURRENT ASSETS						
Debtors	9	3,544	4,057	-	7,601	4,292
Cash at bank and in hand	10	<u>57,828</u>	<u>24,673</u>	<u>-</u>	<u>82,501</u>	<u>91,569</u>
		61,372	28,730	-	90,102	95,861
CREDITORS: Amounts falling due within one year	11	<u>15,564</u>	<u>-</u>	<u>-</u>	<u>15,564</u>	<u>38,247</u>
Net current assets		<u>45,808</u>	<u>28,730</u>	<u>-</u>	<u>74,538</u>	<u>57,614</u>
TOTAL NET ASSETS		<u>885,078</u>	<u>28,730</u>	<u>1,794,528</u>	<u>2,708,336</u>	<u>2,723,621</u>
FUND BALANCES	13					
Unrestricted Funds						
General funds		885,078	-	-	885,078	893,557
Designated funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		885,078	-	-	885,078	893,557
Restricted Funds		-	28,730	-	28,730	14,424
Endowment Funds		<u>-</u>	<u>-</u>	<u>1,794,528</u>	<u>1,794,528</u>	<u>1,815,640</u>
		<u>885,078</u>	<u>28,730</u>	<u>1,794,528</u>	<u>2,708,336</u>	<u>2,723,621</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Peter Short
Peter Short (Aug 8, 2025 10:12:23 GMT+1)

Peter Short - Trustee

Date: Aug 8, 2025

Thomas Granger
Thomas Granger (Aug 8, 2025 10:14:20 GMT+1)

Thomas Granger - Trustee

The notes on pages 9 to 16 form part of these accounts.

LONG CRENDON BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The Trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Use of merger accounting

On 30 June 2021 a Trust with the same name (Long Crendon Baptist Church with charity registration number 1127039) transferred its net assets and its activities to the CIO. As permitted by the Charities SORP, this transfer has been accounted for as a merger because it qualifies as a charity reconstruction (whereby the charity has simply changed its legal form). In accordance with the requirements of merger accounting, the net assets of the Trust were transferred at book value (not fair value) to the CIO. The Trust was formally wound up on 18 February 2022.

c) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats, from other events and courses and from donations for community use of church premises.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from letting a property commercially that, temporarily, isn't being used in the charity's activities.

d) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

LONG CRENDON BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies continued

d) Expenditure continued

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

e) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

f) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 100 years after taking account of the building's residual value
Equipment	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Donations	228,784	102,147	-	330,931	302,506
Gift aid recoverable	42,059	15,778	-	57,837	63,198
	<u>270,843</u>	<u>117,925</u>	<u>-</u>	<u>388,768</u>	<u>365,704</u>

4 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Church weekend away	-	-	-	-	13,417
Ministry events	11,569	-	-	11,569	12,038
Use of premises	6,296	-	-	6,296	5,716
Book room	370	-	-	370	684
	<u>18,235</u>	<u>-</u>	<u>-</u>	<u>18,235</u>	<u>31,855</u>

5 Income from other trading activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Rental income	10,980	-	-	10,980	-
Feed-in tariff income	1,198	-	-	1,198	952
Insurance claim	-	-	-	-	858
	<u>12,178</u>	<u>-</u>	<u>-</u>	<u>12,178</u>	<u>1,810</u>

LONG CRENDON BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
a Costs incurred directly on specific activities					
Pastoral ministry - staff	72,781	-	-	72,781	84,928
Pastoral ministry - property	18,000	-	-	18,000	18,000
Ministry - other expenditure	14,248	-	-	14,248	19,711
Youth ministry - staff	35,742	-	-	35,742	33,508
Youth ministry - other expenditure	3,345	-	-	3,345	3,317
Church weekend away	-	-	-	-	14,755
Events and outreach activities	5,257	342	-	5,599	10,092
Ministry training scheme expenses	250	-	-	250	4,042
Book room	515	-	-	515	746
Small capital purchases	118	-	-	118	51
	<u>150,256</u>	<u>342</u>	<u>-</u>	<u>150,598</u>	<u>189,150</u>
Grants payable (note 6c)	9,907	116,912	-	126,819	117,907
	<u>160,163</u>	<u>117,254</u>	<u>-</u>	<u>277,417</u>	<u>307,057</u>
b Costs incurred on support & administration					
Governance costs					
Accounts preparation and independent examination	3,360	-	-	3,360	3,240
Legal and professional fees	2,217	15,715	-	17,932	-
	<u>5,577</u>	<u>15,715</u>	<u>-</u>	<u>21,292</u>	<u>3,240</u>
Office expenses - staff	46,737	-	-	46,737	44,530
Office expenses - other	5,126	-	-	5,126	6,082
Subscriptions and professional fees	2,036	-	-	2,036	1,885
Repairs and maintenance - premises and graveyard	13,262	-	-	13,262	13,771
Utilities and insurance	36,613	-	-	36,613	41,490
Cleaning and supplies	1,966	-	-	1,966	1,903
Depreciation of tangible fixed assets	11,097	-	21,112	32,209	32,638
	<u>122,414</u>	<u>15,715</u>	<u>21,112</u>	<u>159,241</u>	<u>145,539</u>
Total expenditure	<u>282,577</u>	<u>132,969</u>	<u>21,112</u>	<u>436,658</u>	<u>452,596</u>

The fee payable to the independent examiner for preparing and examining the accounts is £3,360 (2023: £3,240). In addition the charity paid £1,075 (2023: £1,126) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	121,368	1,600	122,968
Grants for healthcare and the relief of poverty	3,751	100	3,851
	<u>125,119</u>	<u>1,700</u>	<u>126,819</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	111,194	3,263	114,457
Grants for healthcare and the relief of poverty	1,980	1,470	3,450
	<u>113,174</u>	<u>4,733</u>	<u>117,907</u>

LONG CRENDON BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6c Grants payable continued

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Serving in Mission	17,450	15,932
Calarasi Church Romania	19,088	19,450
UFM Worldwide		
- to support individuals serving in mission	18,081	9,429
- to support a clinic in Senegal	17,530	15,350
Wycliffe Bible Translators	30,542	34,294
Himalaya Crusade Pentecostal Church	7,170	6,729
FIEC	5,307	5,568
Khushkhabri Fellowship	5,000	3,000
Tearfund	1,501	-
Sharing Life Trust	1,147	1,112
Open Doors	1,200	1,443
South Central Gospel Partnership	1,000	-
Grants to institutions for less than £1,000 each	103	868
	<u>125,119</u>	<u>113,174</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2024	2023
	£	£
Gross wages and salaries	134,774	141,758
Social security	7,009	7,031
Pension costs	13,477	14,176
	<u>155,260</u>	<u>162,965</u>

The average monthly number of employees during the year was 5.3 (2023: 6.0). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2024
			£
Neil Turton (trustee)	28,234	2,823	31,057
Colin White (trustee until 31 March 2024)	5,102	510	5,612
Sarbjit Klair (trustee)	28,234	2,823	31,057
			<u>67,726</u>

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2023
			£
Neil Turton (trustee)	26,812	2,681	29,493
Colin White (trustee)	20,165	2,017	22,182
Sarbjit Klair (trustee)	26,812	2,681	29,493
			<u>81,167</u>

Neil Turton, Colin White and Sarbjit Klair served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition, the charity:

- a) incurred expenditure totalling £15,308 (2023: £20,370) in respect of the customary provision of accommodation to church leaders (who are key management) so that they could better perform their duties.
- b) also paid rent of £18,000 (2023: £18,000) to Neil Turton and his wife for a property owned and occupied by them as a manse.

LONG CRENDON BAPTIST CHURCH
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8 Tangible fixed assets

	<u>Freehold property</u>		Fixtures, fittings and equipment	Total 2024
	Manses (unrestricted) £	Church Building (endowed) £	£	£
Cost				
At 1 January 2024	971,393	2,111,199	62,452	3,145,044
Additions	-	-	-	-
At 31 December 2024	<u>971,393</u>	<u>2,111,199</u>	<u>62,452</u>	<u>3,145,044</u>
Accumulated depreciation				
At 1 January 2024	126,639	295,559	56,839	479,037
Charge for the year	9,714	21,112	1,383	32,209
At 31 December 2024	<u>136,353</u>	<u>316,671</u>	<u>58,222</u>	<u>511,246</u>
Net book value				
At 31 December 2024	<u>835,040</u>	<u>1,794,528</u>	<u>4,230</u>	<u>2,633,798</u>
At 31 December 2023	<u>844,754</u>	<u>1,815,640</u>	<u>5,613</u>	<u>2,666,007</u>

The charity was endowed with property (see above) under an Indenture dated 1831. The property comprises the chapel and graveyard situated on the High Street in Long Crendon. It was constructed in 1853 and has subsequently been extended several times and refurbished (most recently in 2013). The cost of the property, which is £2,111,199, comprises an insurance valuation carried out in 1999, plus the cost of refurbishments and improvements since that date.

9 Debtors

	2024 £	2023 £
Gift aid recoverable	4,386	4,292
Other debtors including accrued income	3,215	-
	<u>7,601</u>	<u>4,292</u>

10 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	33,192	43,887
Notice deposits	49,293	47,662
Petty cash	16	20
	<u>82,501</u>	<u>91,569</u>

11 Creditors: liabilities falling due within one year

	2024 £	2023 £
Accruals and other creditors	5,946	6,746
Grant making obligations	9,618	31,501
	<u>15,564</u>	<u>38,247</u>

12 Pension commitments

During the period employer's pension contributions totalling £13,477 (2023: £14,176) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil was owed).

LONG CRENDON BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	893,557	303,448	(282,577)	(29,350)	885,078
<i>Restricted Funds</i>					
Missionary fund	6,379	100,943	(116,812)	29,350	19,860
Benevolent fund	4,381	1,267	(100)	-	5,548
Older peoples fund	3,664	-	(342)	-	3,322
Legal fees fund	-	15,715	(15,715)	-	-
	14,424	117,925	(132,969)	29,350	28,730
<i>Permanent Endowment Funds</i>					
Chapel and graveyard	1,815,640	-	(21,112)	-	1,794,528
Aggregate of funds	2,723,621	421,372	(436,658)	-	2,708,336

The Church has committed to give approximately 10% of its unrestricted income from donations to support UK and overseas mission and makes transfers regularly to the Missionary fund. In 2024 these transfers amounted to £29,350 (2023: £31,980).

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	Endowment funds	2024
	General funds £	Designated funds £	£	£	£
Fixed assets	839,270	-	-	1,794,528	2,633,798
Debtors	3,544	-	4,057	-	7,601
Cash at bank and in hand	57,828	-	24,673	-	82,501
Current liabilities	(15,564)	-	-	-	(15,564)
	885,078	-	28,730	1,794,528	2,708,336

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	923,535	317,857	(320,736)	(27,099)	893,557
<i>Restricted Funds</i>					
Missionary fund	3,770	77,518	(106,889)	31,980	6,379
Benevolent fund	4,021	960	(600)	-	4,381
Older peoples fund	3,904	-	(240)	-	3,664
Evangelism fund	2,900	-	(2,900)	-	-
Equipment fund	-	5,000	(119)	(4,881)	-
	14,595	83,478	(110,748)	27,099	14,424
<i>Permanent Endowment Fund</i>					
Chapel and graveyard	1,836,752	-	(21,112)	-	1,815,640
Aggregate of funds	2,774,883	401,334	(452,596)	-	2,723,621

In the previous year the charity purchased equipment that satisfied the restriction placed on donations to the equipment fund and £4,881 has been transferred from the restricted equipment fund to unrestricted general funds.

LONG CRENDON BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Funds continued

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	Total
	General	Designated	funds	funds	2023
	£	£	£	£	£
Fixed assets	850,367	-	-	1,815,640	2,666,007
Debtors	3,561	-	731	-	4,292
Cash at bank and in hand	56,367	-	35,202	-	91,569
Current liabilities	(16,738)	-	(21,509)	-	(38,247)
	<u>893,557</u>	<u>-</u>	<u>14,424</u>	<u>1,815,640</u>	<u>2,723,621</u>

The **restricted Missionary fund** was created from donations received to support the church's mission partners plus transfers from general unrestricted funds (equating to approximately 10% of unrestricted income from donations) made for the same purpose.

The **restricted Benevolent fund** was created from donations given to help those in need.

The **restricted Older peoples fund** was created from a donation received from the Long Crendon Day Centre to help fund the charity's work with older people.

The **restricted Evangelism fund** was created from a grant receivable for the development of a series of evangelistic videos.

The **restricted Equipment fund** was created from donations received to help purchase equipment.

The **restricted Legal Fees fund** was created from donations received to help meet the cost of legal expenses in respect of advice on employment and constitutional matters.

The **Endowment fund** comprises the chapel and graveyard situated on the High Street in Long Crendon; further information about this property is given in note 7 'Tangible fixed assets'.

14 Transactions with related parties

During the year the charity received donations totalling £57,758 (2023: £49,198) from related parties (which includes trustees, key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2023: £nil) were paid to, or for, the trustees.

Except as disclosed above and in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

LONG CRENDON BAPTIST CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds					Unrestricted Funds				
		General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total
		2024	2024	2024	2024	2024	2023	2023	2023	2023	2023
		£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	270,843	-	117,925	-	388,768	282,226	-	83,478	-	365,705
Charitable activities	4	18,235	-	-	-	18,235	31,855	-	-	-	31,855
Other trading activities	5	12,178	-	-	-	12,178	1,810	-	-	-	1,810
Investments		2,192	-	-	-	2,192	1,966	-	-	-	1,966
Total income and endowments		303,448	-	117,925	-	421,373	317,857	-	83,478	-	401,335
EXPENDITURE ON:											
Charitable activities:	6	282,577	-	132,969	21,112	436,658	320,736	-	110,748	21,112	452,596
Total expenditure		282,577	-	132,969	21,112	436,658	320,736	-	110,748	21,112	452,596
Net income/(expenditure)		20,871	-	(15,044)	(21,112)	(15,285)	(2,879)	-	(27,270)	(21,112)	(51,261)
Transfers between funds	13	(29,350)	-	29,350	-	-	(27,099)	-	27,099	-	-
Net movement in funds		(8,479)	-	14,306	(21,112)	(15,285)	(29,978)	-	(171)	(21,112)	(51,261)
Reconciliation of funds:											
Total funds brought forward		893,557	-	14,424	1,815,640	2,723,621	923,535	-	14,595	1,836,752	2,774,882
Total funds carried forward	13	885,078	-	28,730	1,794,528	2,708,336	893,557	-	14,424	1,815,640	2,723,621