A company limited by guarantee - registered number 07863666

Registered as a charity in England and Wales - No. 1150434

London Baptist Church

Report and Accounts

31 December 2025

London Baptist Church
Registered number: 07863666
Trustees' Report (Incorporating the Directors' Report)

The trustees, who are also the directors for the purposes of company law, present their report and accounts for the year ended 31 December 2025.

Principal activities
The company's principal activity during the year continued to advance the Christian faith for the benefit of the public.

Trustees
The following persons served as trustees during the year:

Mr S H Kim
Mr T Ho
Mr Y Cha

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 September 2026 and signed on its behalf.

S H Kim
Chairperson

London Baptist Church
Independent Examiner's Report to the Trustees

We report on the financial statements for the year ended 31 December 2025, which are set out on pages 3 to 6.

Respective responsibilities of Trustees and Examiner

As the charity's trustees (also the directors of the company), you are responsible for the preparation of the financial statements. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act 2011,whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission.The examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as turstees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matters have come to our attention:
1) which give us reasonable cause to believe that, in any material respect, the requirements: i) to keep accounting records in accordance with section 386 of the Companies Act 2006, and ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Reporting by Charities
have not been met, or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yang & Partners Ltd trading as Archbird
Chartered Certified Accountants

Suite 41, Chessington Business Centre
37 Cox Lane
Chessington
Surrey
KT9 1SD

28 September 2026

London Baptist Church
Statement of Financial Activities
for the year ended 31 December 2025

	2025 £	2024 £
Incoming resources		
Donations	180,367	675,535
Other trading activities	5,721	-
Investment income - bank interest received	399	12,418
Total incoming resources	186,487	687,953
Worship and supporting activities	(48,271)	(59,540)
Administrative expenses	(71,044)	(438,654)
Interest payable	(13,832)	(4,360)
Total resources expended	(133,147)	(502,554)
Net incoming resources for the year	53,340	185,399
Total funds brought forward	2,029,968	1,844,569
Total funds carried forward	2,083,308	2,029,968

London Baptist Church
Registered number: 07863666
Statement of Financial Position
as at 31 December 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	3		2,244,777		2,246,683
Current assets					
Debtors	4	-		2,004	
Cash at bank and in hand		69,628		20,781	
		69,628		22,785	
Creditors: amounts falling due within one year	5	(3,312)		(1,612)	
Net current assets			66,316		21,173
Total assets less current liabilities			2,311,093		2,267,856
Creditors: amounts falling due after more than one year	6		(227,785)		(237,888)
Net assets			2,083,308		2,029,968
Funds					
General funds			2,083,308		2,029,968
The Charity's total funds			2,083,308		2,029,968

The director are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S H Kim
Chairperson
Approved by the board on 28 September 2026

London Baptist Church
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard), Charities SORP (FRS 102) and the Charities Act 2011.

Incoming resources
Incoming resources are recognised when entitlement has passed to the charity. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Legacy income is recognised when receipt is probable and entitlement is established. Income from donated goods is measured at the fair value of the goods unless it is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Income from donated facilities and services is recognised when received if the value can be reliabley measured.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	No depreciation
Plant and machinery	25% reducing balance
Motor vehicle	25% reducing balance

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicle	Total

	£	£	£	£
Cost				
At 1 January 2025	2,213,606	46,416	27,200	2,287,222
Additions	-	8,485	-	8,485
At 31 December 2025	2,213,606	54,901	27,200	2,295,707
Depreciation				
At 1 January 2025	-	16,970	23,569	40,539
Charge for the year	-	9,483	908	10,391
At 31 December 2025	-	26,453	24,477	50,930
Net book value				
At 31 December 2025	2,213,606	28,448	2,723	2,244,777
At 31 December 2024	2,213,606	29,446	3,631	2,246,683

4 Debtors

	2025	2024
	£	£
Other debtors	-	2,004

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security costs	684	632
Other creditors	2,628	980
	3,312	1,612

6 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	227,785	237,888

7 Other information

London Baptist Church is a private company limited by guarantee and incorporated in England. Its registered office is:
Bible Study Community Centre Unit
148-150 Penwith Road
Earlsfield
London
SW18 4QB

London Baptist Church
Detailed statement of financial activities
for the year ended 31 December 2025

	2025 £	2024 £
Administrative expenses		
Employee costs:		
Wages and salaries	28,100	26,400
Travel and subsistence	1,185	1,792
Motor expenses	891	5,214
	30,176	33,406
Premises costs:		
Church usage cost	19,864	50,897
	19,864	50,897
General administrative expenses:		
Telephone and internet	598	862
Stationery, postage and printing	2,244	606
Subscriptions	1,397	2,008
Bank charges	111	110
Insurance	-	11,635
Repairs and maintenance	3,888	316,703
Depreciation	10,391	11,025
Sundry expenses	905	595
	19,534	343,544
Legal and professional costs:		
Accountancy fees	1,470	1,470
Other legal and professional	-	9,337
	1,470	10,807
	71,044	438,654
Other operating cost		
Interest payable	(13,832)	(4,360)