Charity registration number: 1189052

# GENESIS BAPTIST CHURCH
# TRUSTEES' REPORT AND
# UNAUDITED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 DECEMBER 2025

# GENESIS BAPTIST CHURCH
## Contents


| | Page |
|---|---|
| Trustees' Report | 1—2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6—9 |
| The following pages do not form part of the statutory accounts: | |
| Detailed Statement of Financial Activities | 10 |

# GENESIS BAPTIST CHURCH
# Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

## Objectives and Activities

### Aims and Objectives

THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMNET OF THE CHRISTIAN CHURCH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

### Public Benefit

To establish, maintain, and operate a place of Christian worship and provide pastoral care, spiritual guidance, counselling, and support to members of the Church and the wider community.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

## Reference and Administrative Details

### Trustees

Mr C MARGARIT
Mr Florinel ANTONIE
Mr Andrei Secareanu

### Charity Number

1189052

### Principal Address

26 LINTON ROAD
BARKING
IG11 8HG

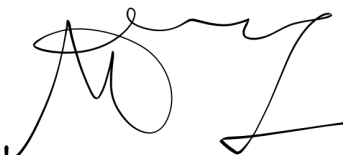
### Independent Examiner

TPAC LTD

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr C MARGARIT

Trustee
22/10/2026



# GENESIS BAPTIST CHURCH
# Independent Examiner's Report to the Trustees of GENESIS BAPTIST CHURCH
# For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of GENESIS BAPTIST CHURCH (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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the 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 contents 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.

TPAC LTD

22/10/2026

# GENESIS BAPTIST CHURCH
## Statement of Financial Activities
## For The Year Ended 31 December 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | |
| Donations and legacies | **3** | 90,569 | 88,141 |
| **EXPENDITURE ON:** | | | |
| Raising funds | **5** | (73,885) | (66,238) |
| Separate material item of expenditure | | (9,074) | (19,091) |
| | | (82,959) | (85,329) |
| **NET INCOME** | | 7,610 | 2,812 |
| **NET MOVEMENT IN FUNDS** | | 7,610 | 2,812 |
| **RECONCILIATION OF FUNDS:** | | | |
| Total funds brought forward | | (163) | (2,975) |
| **TOTAL FUNDS CARRIED FORWARD** | **12** | 7,447 | (163) |

The notes on pages 6 to 9 form part of these financial statements.

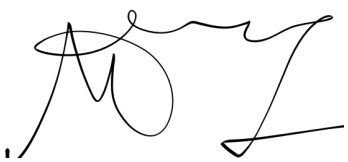
# GENESIS BAPTIST CHURCH
## Balance Sheet
## As At 31 December 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible Assets | **10** | 13,610 | - |
| | | 13,610 | - |
| **CURRENT ASSETS** | | | |
| Cash at bank and in hand | | 106 | 5,106 |
| | | 106 | 5,106 |
| **Creditors: Amounts Falling Due Within One Year** | **11** | (6,269) | (5,269) |
| **NET CURRENT ASSETS (LIABILITIES)** | | (6,163) | (163) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 7,447 | (163) |
| **NET ASSETS/(LIABILITIES)** | | 7,447 | (163) |
| **FUNDS OF THE CHARITY** | | | |
| Unrestricted Funds | | 7,447 | (163) |
| **TOTAL FUNDS** | **12** | 7,447 | (163) |

On behalf of the board

Mr C MARGARIT

Trustee
22/10/2026



The notes on pages 6 to 9 form part of these financial statements.

## 1. General Information

GENESIS BAPTIST CHURCH is an unincorporated charity registered with the Charity Commission, registered charity number 1189052. The principal address is 26 LINTON ROAD , BARKING , IG11 8HG.

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

### 2.2. Incoming Resources

### 2.3. Resources Expended

### 2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---|---|
| Plant & Machinery | 25% |

### 2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

## 3. Income from Donations and Legacies

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Donations and gifts | 90,569 | 88,141 |

## 4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

| | 2025 £ | 2024 £ |
|---|---|---|
| Depreciation of tangible fixed assets - owned | 3,581 | - |

5. **Analysis of Expenditure**

| | Activities undertaken directly | Support costs (see note 6) | 2025 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raising funds | 35,550 | 38,335 | 73,885 |

| | Activities undertaken directly | Support costs (see note 6) | 2024 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raising funds | 36,871 | 29,367 | 66,238 |

6. **Support Costs**

| | 2025 Raising funds |
|---|---|
| | £ |
| Employee costs | 26,854 |
| Premises expenses | 6,279 |
| General administration | 5,202 |
| | 38,335 |

| | 2024 Raising funds |
|---|---|
| | £ |
| Employee costs | 15,328 |
| Premises expenses | 13,156 |
| General administration | 883 |
| | 29,367 |

7. **Independent Examiner's Remuneration**

8. **Staff Costs**

Staff costs were as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 4,280 | 2,660 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. **Average Number of Employees**

Average number of employees during the year was: 2 (2024: )

10. **Tangible Assets**

| | Plant & Machinery |
|---|---|
| | £ |
| **Cost** | |
| As at 1 January 2025 | - |
| Additions | 17,191 |
| As at 31 December 2025 | 17,191 |
| **Depreciation** | |
| As at 1 January 2025 | - |
| Provided during the period | 3,581 |
| As at 31 December 2025 | 3,581 |
| **Net Book Value** | |
| As at 31 December 2025 | 13,610 |
| As at 1 January 2025 | - |

11. **Creditors: Amounts Falling Due Within One Year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 6,269 | 5,269 |

12. **Movement in Funds**

| | As at 1 January 2025 | Income | Expenditure | As at 31 December 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General: | | | | |
| General unrestricted fund | (163) | 90,569 | (82,959) | 7,447 |
| **Total funds** | (163) | 90,569 | (82,959) | 7,447 |

| | As at 1 January 2024 | Income | Expenditure | As at 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General: | | | | |
| General unrestricted fund | (2,975) | 88,141 | (85,329) | (163) |
| **Total funds** | (2,975) | 88,141 | (85,329) | (163) |

13. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |

14. **Related Party Disclosures**

# GENESIS BAPTIST CHURCH
## Detailed Statement of Financial Activities
## For The Year Ended 31 December 2025

| | 2025<br>Total funds<br>£ | 2024<br>Total funds<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | |
| **Donations and legacies** | | |
| Donations from individuals | 90,569 | 88,141 |
| | 90,569 | 88,141 |
| | 90,569 | 88,141 |
| **EXPENDITURE ON:** | | |
| **Raising funds** | | |
| Purchases | (20,104) | (23,568) |
| Seeking donations and legacies | (7,244) | (8,147) |
| Support and administration costs | (4,621) | (5,156) |
| Depreciation of plant and machinery | (3,581) | - |
| Wages and salaries | (4,280) | (2,660) |
| Rent and Rates | (22,574) | (12,668) |
| Repairs and maintenance | (6,279) | (13,156) |
| Telecommunications and data costs | (4,653) | (279) |
| Bank charges | (549) | (604) |
| | (73,885) | (66,238) |
| **Separate material item of expenditure** | | |
| Direct Costs | (9,074) | (19,091) |
| | (9,074) | (19,091) |
| | (82,959) | (85,329) |
| **NET INCOME** | 7,610 | 2,812 |