REGISTERED CHARITY NUMBER: 1192789

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Park Baptist Church CIO

Clarity Counts
Chartered Certified Accountants
Unit 10
Aylsham Business Park
Richard Oakes Road
Aylsham
Norfolk
NR11 6FD

Park Baptist Church CIO

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Park Baptist Church CIO

Report of the Trustees
for the Year Ended 31 December 2025

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Park Baptist Church is a charitable incorporated organisation (CIO) and was registered by the Charity Commissioners on 15 December 2020.

Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptized on the profession of faith in Jesus Christ or following other modes of baptism to renew their public profession of faith in Jesus Christ.

The members Meeting normally takes place four times per year and has responsibility for the overall policy of the church. In accordance with the Constitution, the members appoint up to five Trustees, who together with the Minister, Church Secretary and Treasurer (who are also appointed by the Members), are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the chartable objective.

Relevant matters may be submitted to the Church meeting by the Trustees for guidance or may be raised by members in Church meeting for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

Objectives and activities

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination, to include the advancement of education, community services and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

In order to achieve the principal objective, which is set out above, the Church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Saturday and Sunday at 18:00 and 10:45, respectively. The Saturday service is primarily conducted in Portuguese, and the Sunday service is primarily conducted in English. Joint services at Easter and Christmas with translation provided. There are also occasional services at other times which are advertised on the church's social media pages and the website at www.parkbaptist.church. There is a children's programme during both services. The church seeks to be a friendly and welcoming community, and anybody is free to attend any of these services.

The Church runs a series of midweek connect groups for the growth of faith and discipleship in the homes of some members; further details of these are displayed at the beginning of services or can be obtained from the Trustees upon request.

The Church is responsible for an Art and Craft Group which meets in the Church premises on Monday afternoons and a board games afternoon, each with the purpose of providing a welcoming space for those who may be isolated or lonely. A men's and woman's group each of which meets 6 times a year, and a fortnightly friendship group as our commitment to human development and social engagement.

From time to time the Church runs courses for people interested in discovering more about Christianity, entitled 'Alpha', and further courses for those interested in learning about baptism and becoming a member of the Church.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Objectives and activities - continued

The Church runs various events for Young People. The Church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Baring service.

The church has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

Recruitment and appointment of new trustees

Trustees shall be persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able by virtue of their personal or professional qualifications to contribute to the pursuit of the objects of the charity.

On appointment, Trustees are provided with copies of:

a) The Memorandum and Articles of Association
b) Charities Commission Guidelines "The Essential Trustees – What you need to know"
c) A copy of the latest full accounts

In addition, the Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Achievements and performance

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure but believe that 2025 was a positive year in the life of the church, and that it will be able to pursue its mission purposes in 2026 with renewed enthusiasm.

Financial review

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds during the year.

The most significant expense continued to be the employment of Revd. Jorge Damasceno as Minister of the Church, to lead and co-ordinate the church's activities including the services, to provide pastoral care for the congregation and other people, and to equip and encourage the membership in their life, Christian witness, and service. Pastor Jorge looked after both congregations until the induction of the new Pastor for the English congregation, Claire Hamilton-Deane on 01/11/2025. Revd. Jorge received additional payment while caring for both congregations.

The Church expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the church's own charitable purpose.

The Church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless contribute substantially to the achievement of the church's objectives.

The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The church is a participating employer within the Defined Benefit section of the Baptist Pension scheme and has been making ongoing deficit payments to cover the costs of past service or its employees within the scheme under a recovery plan. The church has no plan to leave the scheme and expects to continue to make payments to the scheme in line with the recovery plan.

Reserves policy
The Trustees have established a Reserves Policy to enable the church to function effectively and meets it obligations in the event of a decline in our income or a major cost. Having considered the relevant risks of changes in income and expenditure, the Trustees have determined that the appropriate level of reserves is within the range of £28,000 to £30,000.

As at 31 December 2025, the church held total reserves of £142,675 (2024 £118,173).

Plans for future periods
Early in 2026 the church will undertake renovation of toilet facilities to incorporate a shower and laundry for use by the community and church family where needed. This will then need to be decorated and at the same time the hall stairs and landing will also be redecorated. We will also undertake some reconfiguring regarding the use of various rooms in the building.

Training is to be provided to Leaders of the Portuguese speaking congregation and separate training for Junior Church Teachers to further equip them for effective performance in their roles.

A speaker from 'Jesus The Evidence' has been invited to speak in June and intends to invite our community and other local churches to attend.

A speaker from the Evangelical Alliance has also been invited to speak at both Portuguese and English-speaking services the first week of September. This will begin our 'Missions Month' where our focus will be on mission both locally, nationally and internationally.

A further outside speaker from Good News For Everyone (GNFE) will speak at both services over a weekend in November.
The church has a women's ministry entitled 'Soul Sisters' and a men's ministry entitled 'Mancave', and there are various events planned for both throughout the year. The aim of these events is to build up the men and women within the church.
The church plans to hold an Alpha course beginning in in in September to run until November, and the invitation will be to all in our local community.

Various teams are to be set up to cover various aspects of church life, e.g., buildings, social events, social media, etc., to provide greater structure.

The church will continue to hold services throughout the year to bring both congregations together.

The church will be actively involved in the work of the local Ecumenical Group, partnering with other churches in the area.

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

Reference and administrative details
Registered Charity number
1192789

Principal address
14A Crown Road
Great Yarmouth
Norfolk
NR30 2JN

Trustees
Mrs S Robinson (Secretary) (appointed on 01/01/2021)
Pra. Claire Hamilton-Deane (Chair) (Appointed on 01/11/2025)
Rev J Damasceno (appointed on 15/12/2020)
Mrs J V Keenan (appointed on 15/12/2022)
Mrs P Hillier (appointed on 01/01/2023)
Mrs M Robinson (appointed on 01/01/2025)
Mrs D. Birtchnell (appointed on 01/01/2025)
Mrs G. Conceicao (appointed on 01/01/2025)

Independent Examiner
Liam McHugh FCCA
Unit 10 Aylsham Business Park
Richard Oakes Road
Aylsham
Norwich
NR11 6FD

Property trustees
The Baptist Union Corporation Limited
Baptist House
PO Box 44
129 Broadway
Didcot
Oxon
OX11 8RT

Approved by the order of the board of trustees on 28/09/2026 and signed on its behalf by:



Pra. Claire Hamilton-Deane – Trustee

Independent Examiner's Report to the Trustees of
Park Baptist Church CIO

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

Responsibilities and basis of report
As the charity's 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 as carried out under Section 145 of the Act and in carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Liam McHugh FCCA

Clarity Counts
Chartered Certified Accountants
Unit 10
Aylsham Business Park
Richard Oakes Road
Aylsham
Norfolk
NR11 6FD

Date: 28/09/2026

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Park Baptist Church CIO

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	94,439	5,488	99,927	69,137
Other	3	14,540	-	14,540	11,137
Total		108,979	5,488	114,467	80,574
EXPENDITURE ON					
Raising funds	4	50,380	-	50,380	41,326
Charitable activities	5	38,276	-	38,276	15,135
Other		1,309	-	1,309	1,000
Total		89,965	-	89,965	57,461
NET INCOME		19,014	5,488	24,502	23,113
RECONCILIATION OF FUNDS					
Total funds brought forward		108,098	10,075	118,173	95,060
TOTAL FUNDS CARRIED FORWARD		127,112	15,563	142,675	118,173

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	618	-	618	1,000
CURRENT ASSETS					
Debtors		-	-	-	-
Prepayments and accrued income		-	-	-	-
Cash at bank and in hand	11	128,069	15,563	143,632	118,673
		128,687	15,563	144,250	118,673
CREDITORS					
Amounts falling due within one year	12	(1,575)	-	(1,575)	(1,500)
NET CURRENT ASSETS		127,112	15,563	142,675	117,173
TOTAL ASSETS LESS CURRENT LIABILITIES		127,112	15,563	142,675	118,173
NET ASSETS		127,112	15,563	142,675	118,173
FUNDS	13				
Unrestricted funds				127,112	108,098
Restricted funds				15,563	10,075
TOTAL FUNDS				142,675	118,173

The financial statements were approved by the Board of Trustees and authorised for issue on 28/09/2026 and were signed on its behalf by:



Pra. Claire Hamilton-Deane
Trustee

The notes form part of these financial statements

continued...

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Expenditure
Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

Tangible fixed assets
Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings	-	20% on cost or 33% on cost

The premises in which the Church operates in and the private dwellings which a serving Pastor is currently inhabiting are owned within a Trust, specialising in Baptist Churches across the United Kingdom.

The use of the buildings has been exclusively restricted to Church activities only.

The entity is also not in a position whereby they will ever own the properties. Therefore, the respective values of the properties have been omitted from the accounts in order to increase transparency and adhere to the true and fair view reporting concept.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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1. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INCOME FROM DONATIONS AND LEGACIES

	2025 £	2024 £
Donations and gifts	25,973	31
Income tax recovered on gifts	34,820	-
Gift Aid	39,134	37
	99,927	69,137

3. OTHER INCOME

	2025 £	2024 £
Room hire	2,510	-
Rental income	12,030	11
	14,540	11,437

4. RAISING FUNDS

	2025 £	2024 £
Trustees' salaries	38,555	35
Support costs	11,825	6
	50,380	41,326

5. CHARITABLE ACTIVITIES

	2025 £	2024 £
Bank charges	406	319
Support costs	37,870	14
	38,276	15,135

continued...

6. SUPPORT COSTS

	2025	2024
	£	£
Insurance	3,095	3,005
Church expenses	15,349	5,854
Telephone	1,141	645
Sundries	1,064	828
Donations	17,900	639
Training and related expenses	2,468	1,257
Governance Costs		
Accountancy	2,144	1,500
Pensions	6,495	6,528
Manse expenses	39	671
	49,695	20,927

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,309	1,000

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,062	10,075	69,137
Other	11,137	-	11,137
Total	70,499	10,075	80,574
EXPENDITURE ON			
Raising funds	41,326	-	41,326

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities	15,135	-	15,135
Other	1,000	-	1,000
Total	57,461	-	57,461
NET INCOME	13,038	10,075	23,113
RECONCILIATION OF FUNDS			
Total funds brought forward	95,060	-	95,060
TOTAL FUNDS CARRIED FORWARD	108,098	10,075	118,173

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Totals £
COST		
At 1 January 2025	5,000	5,000
Additions	927	927
At 31 December 2025	5,927	5,927
DEPRECIATION		
At 1 January 2025	4,000	4,000
Charge for year	1,309	1,309
At 31 December 2025	5,309	5,309
NET BOOK VALUE		
At 31 December 2025	618	618
At 31 December 2024	1,000	1,000

11. CASH AT BANK AND IN HAND

	2025 £	2024 £
Lloyds	136,595	111,420
Barclays	7,037	7,253
	143,632	118,673

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	-
Other creditors	1,575	1,500
	1,575	1,500

13. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	106,703	19,014	125,717
Designated funds	1,395	-	1,395
	108,098	19,014	127,112
Restricted funds			
Restricted funds	10,075	5,488	15,563
TOTAL FUNDS	118,173	24,502	142,675

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,979	89,965	19,014
Restricted funds			
Restricted funds	5,488	-	5,488
TOTAL FUNDS	114,467	89,965	24,502

RESTRICTED FUNDS
Restricted funds consist of funds to be used for the refurbishment of the church toilet.

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	93,665	13,038	106,703
Designated funds	1,395	-	1,395
	95,060	13,038	108,098
Restricted funds			
Restricted funds	-	10,075	10,075
TOTAL FUNDS	95,060	23,113	118,173

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,499	(57,461)	13,038
Restricted funds			
Restricted funds	10,075	-	10,075
TOTAL FUNDS	80,574	(57,461)	23,113

14. RELATED PARTY DISCLOSURES

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