Registered Charity No – 1150635

KPI MINISTRIES

Trustees' Report and Accounts

For the Year Ended 31 December 2025

CONTENTS **PAGE**

Legal and Administrative Details	**3**
Trustees' Report	**4**
Independent Examiners' Report	**7**
Statement of Financial Activities	**8**
Balance Sheet	**9**
Notes to the Accounts	**10**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Quophi Kwaning-Boaitey Rev George Yeboah Sylvia Achiaa Abebrese
Charity registered Number	1150635
Date of Charitable Registration	30 January 2013
Principal office	22 Hughes Walk Croydon CR0 2TR
Independent examiners	Accounting Assist Ltd C/o Good to Give
Bankers	Lloyds Bank

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of KPI Ministries, for the year ended 31 December 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP FRS102) 'Accounting and Reporting by Charities (revised January 2019).

Structure, governance and management:

The 3 Trustees are:

Quophi Kwaning-Boaitey
Rev George Yeboah
Sylvia Achiaa Abebrese

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Governing Document:

The Charity governing document is a Memorandum and Articles incorporated 3rd May 2012 as amended by special resolution(s) dated 19/01/2013 as registered on Companies house on 25/01/2013.

Recruitment and appointment of Trustees:

The members of the General Trustee Board are trustees for the purpose of charity law. New trustees maybe appointed by resolution of a meeting of the trustees.

Much of charity's work focuses upon promotion of Christian Faith and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body; to enhance the potential pool of trustees the charity has through selective advertising and networking with voluntary organisations active in the sector sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

Objectives and activities:

The Objects of the organisation are to advance the Christian religion for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on Christianity to enlighten others about the Christian faith. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

Financial review:

The income of the charity is £84,140 (2024: £87,484). The costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main costs of the organisation were salaries and paying for the hall that it uses as a place of worship.

Plans for future periods:

The church plans to continue working towards securing a more permanent building for use for its worship services and plans to continue to benefit the public with its services which has made a great positive impact in the community.

Statement of Board of Trustees' responsibilities

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

Charity law applicable to charities in England/Wales requires the Board of 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 surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also

responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate 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.

Statement of disclosure of information to independent examiner.

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 3 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

Independent Examiner:

The Charity's independent examiner, Anum Hassan, FCCA of Accounting Assist Ltd C/o Good to Give Ltd, have indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

NameGeorge Yeboah

Signature

Date22-09-2026

INDEPENDENT EXAMINER`S REPORT
FOR THE YEAR ENDED 31 December 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KPI MINISTRIES

I report on the financial statements of the charity for the year ended 31 December 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 trustees 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 my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Act; and
   - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act

   have not been met; or

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

Signed: 

Dated: 24/09/2026

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 December 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income	2				
General offerings		75,982	-	75,982	81,245
Gift Aid		8,158	-	8,158	6,239
Total Incoming resources		**84,140**	**-**	**84,140**	**87,484**
Expenditure	3				
Charitable Activities & Expenditure		66,990	-	66,990	71,157
Governance costs		2,104	-	2,104	1,680
Total expenditure		**69,094**	**-**	**69,094**	**72,837**
Movement in total fund for the year- Net income / (expenditure) For the year		15,046	-	15,046	14,647
Fund balance brought forward		63,597	-	63,597	48,950
Fund balance carried forward		**78,643**	**-**	**78,643**	**63,597**

BALANCE SHEET
AS AT 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	5		**2,127**		**2,659**
CURRENT ASSETS					
Debtors	6	32,211		17,200	
Cash at bank		47,422		51,537	
		79,632		**68,737**	
CREDITORS: amounts falling due within one year	7	3,116		7,800	
		3,116		**7,800**	
NET CURRENT ASSETS			76,516		60,937
NET ASSETS			**78,643**		**63,597**
CHARITY FUNDS					
Unrestricted funds			78,643		63,597
Restricted funds			-		-
TOTAL FUNDS			**78,643**		**63,597**

The financial statements were approved by the Trustees and signed on their behalf, by:

Name George Yeboah

Signature

Date 22-09-2026

The notes on pages 10 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 December 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

1.2 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 and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 December 2025

2. INCOMING RESOURCES

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
General offerings	75,982	-	75,982	81,245
Gift Aid	8,158	-	8,158	6,239
Total	**84,140**	**-**	**84,140**	**87,484**

3. RESOURCES EXPENDED

	2025	2024
	£	£
Hall Hire	501	8,030
Office Rent	13,950	6,590
Donations	4,360	9,850
Bank charges	884	571
Charitable Activities	5,210	-
Pastoral Services	37,800	37,800
Depreciation	532	665
Admin fee	1,976	-
Church expenses	1,777	7,651
Governance costs	2,104	1,680
Total	**69,094**	**72,837**

4. TRUSTEE'S REMUNERATION

The trustee Pastor George Yeboah was paid on subcontracted out basis £ 37,800 during the financial year for pastoral services rendered to the church on a full-time basis (2024: £ 37,800).

No other trustee received payments or any other personal benefits from the organisation All other work of the organisation was carried out by volunteers.

5. TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful lives.

	Instrument	Equipment	Total
Cost	**£**	**£**	**£**
At 01/01/2025	800	20,629	21,429
Additions	-	-	-
At 31/12/2025	800	20,629	21,429
Depreciation			
At 01/01/2025	765	18,006	18,771
Charge for the year	7	525	532
At 31/12/2025	772	18,530	19,302
Net Book Value at 31/12/2025	**28**	**2,099**	**2,127**
Net Book Value at 31/12/2024	35	2,623	2,659

6. DEBTORS

	2025	2024
Other Debtors	32,211	17,200

7. CREDITORS

	2025	2024
Loans	3,116	7,800