INTER-CHURCH REVIVAL MISSION

YEAR TO 31 DECEMBER 2025

Registered Number: 1192906

TRUSTEES' REPORT AND ACCOUNTS

INTER-CHURCH REVIVAL MISSION

YEAR TO 31 DECEMBER 2025

THE TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES	Ifeoluwa Samuel Ajayi Emmanuel Olufemi Alli Emmanuel Olanrewaju Joshua. Korede Abiodun Joshua Johnson Laniba Foluwaso Busayo Olaoluwa-Moronkeji Patience Thondhlana
CHURCH PASTOR	Emmanuel Olanrewaju Joshua
CHARITY'S ADDRESS	Oakwood House 96 – 98 Braemar Avenue South Croydon Surrey CR2 0QB
GOVERNING DOCUMENT	Charity Commission Scheme dated 22 December 2020.
CHARITY REGISTRATION NO.	1192906
INDEPENDENT EXAMINER	Olayinka Tomori ACA DChA Longmeade Consult Ltd The Old Rectory Springhead Road Northfleet Kent, DA11 8HN
BANKERS	Lloyds Bank plc Butler Place Chelmsford CM1 1JS

INTRODUCTION

The Trustees present their accounts for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the Charities Act 2011 and the 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) (Second Edition effective 1 January 2019) and comply with the charity's trust deed.

Inter-Church Revival Mission (IRM), a Charitable Incorporated Organisation (CIO), was registered with the Charity Commission on 22 December 2020. The charity is governed in accordance with its Constitution as approved by the Charity Commission.

CHARITABLE OBJECTS

"To promote the Christian faith in England for the benefit of the public through the holding of prayer meetings, outreach, pastoral care, lectures and producing and/or distributing recordings or literature on the gospel of Jesus Christ, to enlighten others about the Christian religion."

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities undertaken by the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees govern the charity. Day-to-day running of its activities is delegated to the Pastor, who in accordance with the charity's governing document, is also a Trustee of the charity.

The charity is administered in accordance with its governing document, a deed of trust, and constitutes an unincorporated charity.

The Trustees are recruited according to their knowledge, skill and experience of the themes and activities undertaken by the charity; and in accordance with the requirements for the governance of charities.

Any new trustees receive induction training on: their legal responsibilities as charity trustees; the management and operational structure of the charity; and the key management issues, e.g. policy, personnel, finance, projects and funding matters. They are also guided on how to have optimum input and influence in the current and future development of the charity. Training is also obtained from information provided by professional advisors.

Related Parties

In October 2024, the charity entered into a lease rental agreement on a property owned by a company where the Pastor and his wife (both trustees) are directors. This decision was reached by the other trustees as the church would benefit from a very substantial discount given what the premises could fetch on the open rental market (see next section for further information). The trustees would like to place on record, their thanks for the immense support provided by the pastor and his wife.

ACTIVITIES, ACHIEVEMENTS AND REVIEW OF THE YEAR

Until September 2024, the church held its church services and other activities mainly from hired premises at the Harris Academy in Bromley, Kent. The church was asked without reasonable notice to leave Harris Academy by 1st September 2024, on the basis that the number of the church members had risen beyond what the facilities could accommodate. Therefore, the Trustees were put in a difficult position to secure a place of worship to rent for the continuity of its mission to the public. As the church did not have the resources to purchase its own premises, a company – Joseomag Services Ltd, owned by the Pastor and his wife (both trustees) bought a property, and with the consent of the rest of the Trustee board, rented a place of worship to the church at a heavily discounted rate. Professional valuation obtained by the trustees, put the rental at £4,500 per calendar month for the building. The other trustees consulted with the church treasurer and the Building Committee who finally negotiated a heavily discounted rental of £2,500 per month. A five-year agreement was signed on 25 October 2024.

Josoemag services Ltd has donated significantly toward the repair and renovation of the church in the current and prior year.

It is worth noting that neither the pastor nor his wife, are paid any remuneration whatsoever by the church.

IRM has also supported many homeless people in the community in meeting different needs.

ACTIVITIES, ACHIEVEMENTS AND REVIEW OF THE YEAR (Continued)

The church continues to use its monthly evangelism program to engage with different parts of the local community to raise awareness about mental health and point people in the right direction to get the help they need.

Annual sports day was also observed, which was open to all members of the community.

There were five educational seminars conducted during the year.

IRM UK celebrated the Christian wedding union of some of its members in the year, with children named as well.

The church had a series of Sunday talk shows which enlightened members on health issues and finances.

The Charity provided hot meals for members on a regular basis throughout the year and hot drinks with refreshments every Sunday.

FINANCIAL REVIEW

Income for the year was £44,693 (2024: £29,650); primarily from offerings and donations made by members of the church.

Expenditure was £46,522 (2024: £47,579). The main expenses in the year were rent paid for the premises, costs to make the property fit for purpose and the related costs of running the premises. Net expenditure was £1,829 (2024: £17,929 net expenditure).

Reserves Policy

The charity has no formal reserves policy. However, it intends to build its reserves in future years.

The trustees are aware of the relatively low reserves, but they believe there are sufficient measures in place, including plans to improve income and reduce other costs, to ensure the charity continues as a going concern. This includes assurances provided by the owners of the church premises – a company to which two trustees are owners and directors, that reasonable concessions will be made on rental arrangements if required, to ensure the church continues to operate on the premises.

Risk Management

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.

FUTURE PLANS

There are no plans to change significantly the activities of the charity. The charity will continue to pursue ways to raise more income to meet its activities and obligations, and to build reserves.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act 2011 requires the trustees to prepare for each financial year financial statements which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charity Commission guidelines for the preparation of accounts using the Receipts and Payments basis
- make judgements and estimates that are reasonable and prudent; and
- adopt the going concern basis unless it is inappropriate to presume that the Charity will continue on that basis.

The trustees are responsible for ensuring proper accounting records are kept 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 Trust Deed and the disclosure regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Approved by the Board and signed on its behalf by:

……..
Emmanuel Joshua
7th October 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

INTER-CHURCH REVIVAL MISSION

I report to the trustees on my examination of the accounts of Inter-Church Revival Mission 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 all 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 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.

……..
Olayinka Tomori ACA DChA
Chartered Accountant

Longmeade Consult Ltd
The Old Rectory
Springhead Road
Northfleet
Kent, DA11 8HN

7th October 2026

INTER-CHURCH REVIVAL MISSION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Total Funds (unrestricted) £	2024 Total Funds (unrestricted) £
Income and Endowments from:			
Donations and legacies		44,693	29,650
Total Income		44,693	29,650
EXPENDITURE on:			
Charitable activity	2	46,522	47,579
Total expenditure		46,522	47,579
Net movement of funds		**(1,829)**	**(17,929)**
Reconciliation of funds:			
Total funds brought forward		4,874	22,803
Total funds carried forward		**£3,045**	**£4,874**

The accompanying notes form part of these financial statements.

There are no other gains or losses other than those disclosed in the statement above.

The accompanying notes form part of these financial statements.

INTER-CHURCH REVIVAL MISSION

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Debtors	3	2,500		4,300	
Cash at bank and in hand		1,625		2,212	
		4,125		6,512	
CURRENT LIABILITIES					
CREDITORS:					
Amounts due within one year – Accruals		(1,080)		(1,638)	
NET CURRENT ASSETS			3,045		4,874
NET ASSETS			**£3,045**		**£4,874**
REPRESENTED BY:					
Funds					
- Unrestricted General Funds			3,045		4,874
			£3,045		**£4,874**

Approved by the Board and signed on its behalf by:

……
Emmanuel Joshua

7th October 2026

The accompanying notes form part of these financial statements.

1. STATEMENT OF ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019), Charities SORP FRS 102. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. In making this statement, the trustees have considered the low level of reserves held by the charity and have put measures in place to ensure all liabilities can be settled as and when due. This includes assurances from the directors of the company who own the charity's church premises (who are also trustees of the charity – see Note 5) that reasonable time (up to 12 months' notice before termination) will be given to the church if rent payments are not settled when they are due. The financial statements have therefore been prepared on a going concerning basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, there is probability of receipt, and the amount can be quantified with reasonable accuracy.

Donations and legacies are recognised only when received or when the charity becomes legally entitled to them. Donations include offerings from church collections.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure consists of all expenditure relating to the objects of the charity. All costs are directly attributable to the activities under which they have been analysed.

Governance costs include expenditure on strategic management and costs in connection with compliance with constitutional and statutory requirements.

Irrecoverable VAT is included with the category of expense to which it relates.

d) Fixed assets

The charity currently has a policy not to capitalise any expenditure.

e) Liabilities and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Taxation

The Church is a registered charity and is not ordinarily liable to UK taxation.

g) Statement of cash flows

The charity is exempt from the requirement to produce a Statement of Cash Flows as it qualifies as a small charity under the requirements of the Charities SORP.

2. EXPENDITURE

Charitable activity: Advancement of the Christian faith	2025 £	2024 £
Premises rent	30,000	11,330
Rates and utilities	6,452	-
Equipment and instruments for church events	-	4,483
Welfare and gifts to members	-	1,300
Ministry and Evangelism	-	7,338
Honoraria	-	4,960
Church catering	200	6,224
Other expenses	111	450
Legal and professional fees	-	8,793
Independent Examiner's fees	1,080	1,530
Bank interest payable	160	171
Premises repairs and maintenance	8,519	1,000
Total expenditure	46,522	47,579

Net income is after charging:	2025 £	2024 £
Independent Examination fees	840	840
Independent Examiner – other	240	750

3. DEBTORS

	2025 £	2024 £
Loan to member (repaid in 2025)	-	1,800
Prepayments	2,500	2,500
	2,500	4,300

The loan to the member was interest-free.

4. OPERATING LEASES

The charity had the following operating leases:	2025 £	2024 £
Due within one year	30,000	30,000
Due within two to five years	85,000	115,000
Total expenditure	115,000	145,000

5. TRANSACTIONS WITH TRUSTEES AND RELATED PARTY TRANSACTIONS

There were no reimbursements of expenses in 2025 (2024: £nil).

In October 2024, the charity entered into a lease rental agreement for its main premises with Joseomag Ltd, a company owned by the Pastor and his wife (both trustees). The charity will otherwise not have had premises for its meetings or be able to afford to obtain a mortgage or the rent for a similar property. Rent is agreed at a substantially discounted rate (compared to the open market) of £30,000 per annum over an initial five-year period commencing 25 October 2024.

In the year, property improvements of £8,519 were paid for by the Pastor through a special donation to the church.

None of the trustees were paid any remuneration or received any benefits in the year (2024: none).

No other expenses were incurred by the trustees during the year.