NEW GENERATION REVIVAL MINISTRIES

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2025

Registered Charity No: 1202709

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LEGAL AND ADMINISTRATIVE INFORMATION

Management & Trustees:	Natalie Nsiah Cecilia Ya Elly Bass
Registered Office:	74 St James Street Walthamstow E17 7PE
Charity Number:	1202709
Accountants:	Jacob Manu & Co Chartered Certified Accountant Boardman House 64 Broadway Stratford London E15 1NT
Bankers:	Bank of Scotland

REPORT OF THE TRUSTEES

The Trustees present the Church's annual report and financial statements for the year ended 31 December 2025. In preparing the charity/company's annual report and financial statements, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005). The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Governing Document

The objects and powers of the Charity were established in the church's Constitution, which governs the church. The trustees are responsible for arranging and organising Annual General Meetings (AGM).

Appointment

The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The Church Council's appointment method is also set out in the Church Constitution.

Induction and Training

As part of their induction and training, trustees go through a series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events, which will facilitate the undertaking of their role. The Board of Trustees manages the affairs of the church. The Board and the Church Council work cooperatively with the Reverend Minister and are responsible for making decisions on all matters of general concern and importance to the church.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have a risk management strategy which comprises:

- regular financial review to ensure the continuity of charitable activities;
- ensuring all equipment is in good condition and safe for use;
- Competence-based training for volunteers and trustees;
- liability insurance;
- Monitoring of new legislative requirements;
- Policies and procedures for children and vulnerable adults' protection;
- Health and safety risks

AIMS AND PURPOSE/OBJECTIVES

The Church was set up to, among others, advance the Christian faith by providing an enabling environment for worshipping God, sharing and demonstrating the Love of God to every person in every way possible, and baptising and teaching the saints the WORD OF GOD from the Bible.

The principal activities of the church include:

1. To proclaim the Gospel of the Kingdom of God through regular Sunday meetings and weekly activities, conferences, ministerial training and seminars.
2. To provide education and training for good life and community service and to share and demonstrate God's love by ministering to the community's needs.
3. Worship services that are open to the public—during these services, we encourage personal growth by developing and empowering people through preaching and teaching the Gospel of Jesus Christ and motivating them through seminars and conferences.
4. To develop a strong society by encouraging and building strong family relationships through seminars/conferences and family-friendly activities.
5. To evangelize, telling people about Christ's love by using the media, tracts and other educative materials.
6. To undertake general charitable activities – such as providing aid for the needy.

PURPOSE AND PRINCIPAL ACTIVITIES

The Church is committed to enabling as many people as possible to worship at our church and to become part of our community. The trustees and the church council maintain an overview of worship throughout the community and constantly seek ideas on how our services can involve the diverse population and groups within our church and the community. Our services and worship put faith into practice through prayer, scripture, music, and sacrament.

When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit and the specific guidance on charities to advance religion. We try to enable ordinary people to live out their faith as part of our church community through:

- Worship and Prayer, learning about the Gospel, and developing their knowledge and trust in Jesus.
- Provision of pastoral care.
- Missionary and outreach work.
- Education and training

The Statement of Financial Activities on page 16 summarises the results of the Church activities during the period. The charity's total income amounted to £156,173 which was spent to accomplish the church's objectives.

Financial Review

The book values of the assets held at year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Also, adequate assets are available to fulfil the charity's obligations. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Total income was £156,173 of which £130,485 was spent to promote the Christian ministry and charitable activities.

Reserves Policy

The Trustees have identified the need to hold reserves. Developing a reserves policy will support strategic planning, such as determining how new projects or future activities will be funded. To ensure the sustainability and continuity of future financing activities, the trustees plan to allocate unrestricted funds to cover at least 3 months of free payments. This policy will be reviewed regularly to meet the Church's charitable needs.

Investment Policy

The Trustees can invest in such assets as they see fit. The charity's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide high security and liquidity and maximise returns whilst adopting a conservative approach.

Grant Making Policy

As part of our charitable objectives of providing aid to the needy, grants are made in the form of cash gifts to needy people in the community and to members who find themselves in some form of financial difficulty.

Volunteers

It is worth noting that without our volunteers' selflessness, hard work and dedication, we couldn't have achieved our aims and objectives. The volunteers at EMAG contribute significantly to running the church and enables it to fulfil its objectives. We would like to thank all the volunteers who work so hard to make our church a lively and vibrant community.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

The Church continues to offer various services during the week and over the year. The church and the community find these services beneficial and spiritually fulfilling. For instance, Sunday services continue to provide an environment of refreshing, reflective, vibrant and lively through praise and worship, vibrant and reflective music, and preaching and teaching of the word of God. Evening prayer services are held weekly, allowing people to communicate with God more personally.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, the Trustees, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Prepare trustees annual reports and submitting annual returns forms and accounts
- Comply with the rules of the charity as set out in the governing document
- Ensure the charity is run carefully, by making sure it:
- Uses its charitable funds and assets wisely to further it charitable aims
- Does not do anything to put its property, funds, assets or reputation at risk
- Takes appropriate care and advice when investing or borrowing money.

INDEPENDENT EXAMINER

Jacob Manu & Co. has expressed its willingness to continue in service, and a resolution on this will be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and

b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Trustee

Date: 28/10/2026

INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

We have examined the financial statements on pages 16 to 18 for the year ended 31 December 2025, comprising the statement of financial activities. The financial statement has been prepared under the historical cost convention and the accounting policies.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The charity's trustees are generally of the opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act and have opted for an independent examination instead.

Respective responsibilities of trustees and independent examiners

The Trustees have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.
We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that 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'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information in the Trustees' Report with the financial statements.

..... Date: 28/10/2025

Jacob Manu & Co

Chartered Certified Accountants

64 Broadway, Stratford, London, E15 1NT

STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2025

	Unrestricted funds £	Total this year 2025 £	Total this year 2024 £
Incoming resources (Note 3)			
Voluntary Income	117,177	-	180,665
	-		-
Other Income	38,996		
Special Donations			
	-	-	-
Total incoming resources	**156,173**		**180,665**
Resources expended			
Cost of Activities	128,085	-	185,228
	-	-	-
	-	-	-
Governance costs	2,400	-	2,400
Other resources expended	-	-	-
Total resources expended	**130,485**		**187,628**
Net incoming/(outgoing) resources before transfers	25,688		(6,963)
Gross transfers between funds	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			
Other recognised gains/(losses)			
Gains and losses on investment assets	-	-	-
Net movement in funds	25,688		(6,963)
Total funds brought forward	(3,531)		3,432
Total funds carried forward	**22,157**		**(3,531)**

BALANCE SHEET AS AT 31 DECEMBER 2025

	Unrestricted funds £	Total this year 2025 £	Total this year 2024 £
Fixed assets	2025	2025	2024
Tangible assets		-	
	-	-	-
Total fixed assets		**-**	
Current assets			
Stock and work in progress	-	-	-
Debtors		-	
(Short term) investments	-	-	-
Cash at bank and in hand	24,557		1,389
Total current assets	**24,557**		**1,389**
Creditors: amounts falling due within one year	(2,400)	-	(4,542)
Net current assets/(liabilities)	22,157	-	(3,531)
Total assets less current liabilities	**22,157**	**-**	**(3,531)**
Creditors: amounts falling due after one year		-	-
Net assets	**22,157**		**(3,531)**
Funds of the Charity (Note 7)			
Unrestricted funds	22,157		(3,531)
	-		-
Restricted income funds			
Total funds	**22,157**		**(3,531)**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity Number 1202709

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below: -

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income includes grants that provide core funding or are general. These are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in a future accounting period. The income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognised, whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity Number 1202709

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization’s non-current assets include musical instruments, and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.

NEW GENERATION REVIVAL MINISTRIES

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
INCOME		£
Donations	117,177	180,665
GIFT Aids	38,996	
Total Income	**156,173**	**180,665**
EXPENDITURE		
Rent/Rates/Hall Hire	37,475	85,134
Outreach	1,065	215
Hospitality	2,972	764
Professional fees	2,400	2,400
Ministerial/ Mission	45,785	64,735
Van hire/Trvel	1,580	150
Postage, Stationery/Software	467	1,200
Telephone	328	384
Light and heat	0	587
Bank Charges	0	2,004
Sundries	1,984	2,890
Insurance	0	329
Musical equipment	5,035	0
Musicians	26,747	25,032
Media	4,647	1,804
TOTAL	130,485	187,628
SURPLUS	25,688	-6,963