GLOBAL PRESBYTERIAN WORSHIP CENTRE - KENT

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

Charity Number: 1205986

GLOBAL PRESBYTERIAN WORSHIP CENTRE - KENT

FINANCIAL STATEMENTS FOR THE YEAR 31 DECEMBER 2025

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GLOBAL PRESBYTERIAN WORSHIP CENTRE - KENT

CHARITY INFORMATION

Trustees	Rev Dr Ampaabeng Gyedu Kyeremeh Rev Dr Victor Okoe Abbey Ms Joyce Asare Ebenezer Kofi Topa Marfo
Registered Office	South Lee Christian Centre Baring Road London SE12 0PW
Principal Bankers	Metro Bank Broadway Shopping Centre 66-68b Broadway Bexleyheath DA6 7JN
Charity Registration No.	1205986
Accountants	Classic Accountancy Services (UK) Ltd 33a Crook Log Bexleyheath DA6 8EB

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees of the Church present their report together with the Financial Statements for the year ended 31 December 2025. The Trustees have adopted the provisions of the Accounting and Reporting Charities Guide and the Statement of Recommended Practice (SORP)(FRS102) in preparing the Annual Report and Financial Statement of the Church.

LEGAL STATUS

Global Presbyterian Worship Centre - Kent is a charity incorporated organisation registered on 21 November 2023 with registration number 1205986.

GOVERNANCE AND INTERNAL CONTROL

The Trustees meet once a month, to discuss all relevant matters. When required, an emergency meeting can be called outside these scheduled meetings. They have considered whether there are any major risks that the Church may currently be exposed to and, thus far, are of the opinion that none exist. They consider that, good financial control and monitoring within the Trustees and the entire congregation would serve to mitigate any such risks.

OBJECTIVES OF THE CHARITY

The objectives of the Church is to advance religion in accordance with the Christian Faith by means of education and training, the relief of poverty and religious activities.

PRINCIPAL ACTIVITIES

The principal activities of the church during the period were as follows:

To advance the Christian religion and the ethics, ideals and principles of the Presbyterian Church for the public benefit;
To provide advice, counselling and support for members' training and education for the relief of poverty; and

The advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the objective of
improving the conditions of the members and their children and the community at large.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 - continued

FINANCIAL REVIEW

The net incoming resources of the Church for the year ended 31st December 2025 amounted to £ 55016. It is the policy of the Trustees that the free reserves of the Church should be held as current assests, in order to meet future requirements of its activities.

At 31 December 2025, the reserves of the church were £ 63,790.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

Laws applicable to charities in England and Wales require the Trustees to prepare financial statements for each financial year. This gives a true and fair view of the charity and its incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are 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 2022 and the Charity (Accounts and Reports) (FRS102). They are also responsible for safeguarding the assets of the charity. They are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Ebenezer Kofi Marfo
Trustee
Date: 28 Oct 2026

GLOBAL PRESBYTERIAN WORSHIP CENTRE - KENT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD FROM 01 JANUARY 2025 to 31 DECEMBER 2025

	Note	Unrestricted	Designated	TOTAL 2025	**2024**
		£	£	£	**£**
INCOMING RESOURCES					
Voluntary income	2	44,701		44,701	**58,643**
Building Fund	3	-	9,997	9,997	**7,561**
Investment income	4	318		318	**219**
Total incoming resources		45,019	9,997	55,016	**66,423**
RESOURCES EXPENDED					
Cost of Generating Funds	5	-		-	**-**
Ministerial costs	6	13,016		13,016	**6,585**
Cost of Church Activities	7	20,443		20,443	**33,297**
Donations	8	-		-	**2,120**
Governance Costs	9	450		450	**450**
Total resources expended		33,909	-	33,909	**42,452**
Net incoming resources for the year		11,110	9,997	21,107	**23,971**
Net movement in funds					
Funds b/fwd 01 January 2025		35,122	7,561	42,683	**18,712**
Total Funds c/fwd 31 December 2025		46,232	17,558	63,790	**42,683**

GLOBAL PRESBYTERIAN WORSHIP CENTRE - KENT

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	Unrestricted £	Designated £	TOTAL 2025	2024 £
FIXED ASSETS					
Tangible assets			-		-
		-	-	-	-
CURRENT ASSETS					
Debtors	11	10,000	-	10,000	**5,000**
Cash at Bank	12	37,657	17,558	55,215	**38,402**
Total current assets		47,657	17,558	65,215	**43,402**
CURRENT LIABILITIES					
Creditors	13	1,425	-	1,425	**450**
Net Current Asset		46,232	17,558	63,790	**42,952**
TOTAL NET ASSETS					
THE FUNDS OF THE CHARITY					
Funds:					
Unrestricted funds	15	46,232	17,558	63,790	**42,683**
Restricted funds		-	-	-	-
		46,232	17,558	63,790	**42,683**

25 Oct 2026

APPROVED by the Church Meeting held on .....
and signed on its behalf by Joyce Asare (Treasurer / Trustee)

.....
(Signature)



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD FROM 01 JANUARY 2024 TO 31 DECEMBER 2025

1 ACCOUNTING POLICIES

1a Basis of Accounting

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities (SORP 2005) issued by the Charity Commission.
The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Church in furtherance of its charitable objectives.
Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.
Endowment funds are funds the capital of which must be maintained, normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established.

1c Tangible Fixed Assets

All assets costing more than £1,000 are capitalised
Depreciation is provided on tangible fixed assets at the following annual rates calculated to write off assets over their estimated useful lives:

Equipment, Fixtures & Fittings	25% straight line (over 4 years)

1d Incoming Resources

All Voluntary Giving is included in the Financial Statements for the Period in which it is received.
Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.
Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.
Governance costs represent direct expenditure on the governance of the Church, including the production and independent scrutiny of these financial statements.
As most of the management and activity of the Church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Church is incalculable.

1f Taxation

The Church is a registered charity within the meaning of the Taxes Acts.
Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD FROM 01 JANUARY 2025 TO 31 DECEMBER 2025

		Note	Unrestricted £	Designated £	TOTAL 2025	2024 £
2	**VOLUNTARY INCOME**					
	Tithes and Offerings					
	General Collections		13,971		13,971	**12,466**
	Tithes		30,730		30,730	**44,439**
	Gift Aid					
	Sundries		-		-	**-**
	Thanks Offering		-		-	**1,739**
			44,701	-	44,701	**58,644**
3	**BUILDING FUNDS**					
	Building Funds		-	9,997	9,997	**7,561**
			-	9,997	9,997	**7,561**
4	**INVESMENT INCOME**					
	Bank Interest		318	-	318	**219**
	Loyalty Reward					
			318	-	318	**219**
5	**COSTS OF GENERATING FUNDS**					
	Cost of Fundraising events					
	Harvest Expenditure					**-**
			-	-		**-**
6	**MINISTERIAL COSTS**					
	Mission Support		6,792	-	6,792	**4,612**
	Other District Costs		2,268	-	2,268	**1,273**
	Ministers / Preachers Expenses		3,956	-	3,956	**700**
	Catechist Expenses					
			13,016	-	13,016	**6,585**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD FROM 1 JANUARY 2025 TO 31 DECEMBER 2025

7	**COSTS OF CHURCH ACTIVITIES**	Note	Unrestricted £	Designated £	TOTAL 2025	**2024 £**
	Church costs:					
	Instruments / Instrumentalists		135		135	**1,760**
	Administration		987		987	**1,713**
	General Welfare		1,790		1,790	**4,050**
	Hall Rental		7,676		7,676	**6,324**
	Conference Expenses		-		-	**-**
	Junior Youth Expenses		-		-	**4,579**
	Women's Ministry		2,030		2,030	**1,423**
	Outreach Expenses		553		553	**2,653**
			13,171	-	13,171	**22,502**
	Management and Administration					
	Postage & Stationery		-		-	**2,769**
	Motor & Travel Expenses		986		986	**1,925**
	Bank Charges		101		101	**170**
	Fixed Assets under £1,000		-		-	**-**
	Sundry Expenses		-		-	**-**
			1,087	-	1,087	**4,864**
	Other Programmes					
	Hospitality expenses		5,185	-	6,185	**5,896**
			6,185	-	6,185	**5,896**
	Other Expenses					
	Loss (Profit) on disposal of tangible asset		-			**-**
	Depreciation		-			**-**
	Anniversary Expenses		-			**35**
			-	-		**35**
			20,443	-	20,443	**33,297**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD FROM 1 JANUARY 2025 TO 31 DECEMBER 2025

		Note	Unrestricted £	Designated £	TOTAL 2025	2024 £
8	**DONATIONS**					
	Other Donations		-	-	-	**2,120**
			-	-	-	**2,120**
9	**GOVERNANCE COSTS**					
	Independent Examiner		450	-	450	**450**
	Training Costs		-	-	-	**-**
	Accounting Services		-	-	-	**-**
	Legal Fees		-	-	-	**-**
			450	-	450	**450**
10	**EMPLOYMENT COSTS**					
	Wages and salaries					
	Employer's NIC					
			-	-		**-**

No employee received emoluments of more than £60,000.
During the year, the Charity had many voluntary staff
No salaries have been paid to Trustees during the year

		Note	Unrestricted £	Designated £	TOTAL 2025	2024 £
11	**DEBTORS**					
	Asomdwee Mma/Others		10,000		10,000	**5,000**
			10,000	-	10,000	**5,000**
12	**BANK AND CASH BALANCES**					
	Barclays		2,231		2,231	**3,694**
	Metro Current		2,004		2,004	**1,968**
	Metro Deposit		33,422		33,422	**25,180**
	Metro - Building Fund		-	17,558	17,558	**7,561**
	Cash in Hand					**-**
			37,657	17,558	55,215	**38,403**
13	**CURRENT LIABILITIES**					
	Creditors payable within one year:					
	South London Mission Support		60	-	60	**-**
	Independent Examiner / others		1,365	-	1,365	**450**
			1,425	-	1,425	**450**

14 **RESTRICTED FUNDS**
The Church currently has no Restricted Funds

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD FROM 01 JANUARY 2025 TO 31 DECEMBER 2025

15 **UNRESTRICTED FUNDS**

	AT 01-Jan-25 £	Incoming Resources £	Outgoing Resources £	**AT 31-Dec-25 £**
General Funds	35,122	45,019	33,909	**46,232**
	35,122	45,019	33,909	**46,232**

16 **DESIGNATED FUNDS**

	AT 01-Jan-25 £	Incoming Resources £	outgoing Resources £	**AT 31-Dec-25 £**
Building Funds	7,561	9,997	-	**17,558**
	7,561	9,997	-	**17,558**

17 **RELATED PARTY**

There are no hospitality expenses paid to any Trustee during the period 21 November 2023 to 31 December 2025.
In Note 7, under Administrative Costs, no Trustees were paid.

2025	**2024**
-	-

FINANCIAL STATEMENTS YEAR ENDED
31-Dec-25

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 6 for the year ended 31 December 2025.

.....

27 Oct 2026

Date: .....

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Global Presbyterian Worship Centre, Kent for the year ended 31 December 2025, which are set on pages 1 to 6.

Respective responsibilities of Trustees and Independent Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts and consider that the Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 1993 (the Act), as amended Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under the company law and is elegible for independent examination, it is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
3. to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions of the Charity Commission. 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:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Collins Anim

Signed.....

28 Oct 2026

Date: .....

GLOBAL PRESBYTERIAN WORSHIP CENTRE

INCOME & EXPENDITURE STATEMENT AT 31ST DECEMBER 2025

INCOME	2025	2024	2023
Tithe	30,730	39,003.44	26,033.29
General Offering (Online)	13,971	3,810.00	2,271.00
Cash Bankings		8,500.60	7,800.48
Thanksgiving		1,719.00	1,240.00
Bank Interest	318	17.54	46.20
Outreach support		260.00	260.00
Youth Camp		2,290.00	1,100.00
Anniversary		2,085.00	5,813.07
Hospitality Support		290.00	310.00
Admin Support		-	500.00
PCG TV		-	280.00
Building Fund (Special Thanksgiving)	9,997	4,666.00	-
Hall Rental (Refund)		624.60	-
Women's Ministry		370.00	-
	55,016	63,636.18	45,654.04

EXPENDITURE	2,025	2024	2023
Hall Rental	7,676	6,214.40	5,215.35
Outreach Expenses	553	2,673.58	3,981.69
Welfare	1,790	950.00	1,014.00
Children & Youth Expenses		6,868.53	3,760.00
Hospitality Expenses	5,193	6,185.62	1,958.00
Admin Expenses	987	1,688.06	2,381.00
Bank Charges	101	158.15	344.53
Anniversary		2,195.45	9,511.07
T&T	986	2,667.72	2,710.81
Honurarium	3,956	3,710.00	2,600.00
Mission Support	6,792	4,612.00	2,400.00
PCG TV		-	300.00
Instrument/Insrumentalists	135	1,760.40	1,080.89
Session Expenses	2,268	1,272.80	-
Women's Ministry	2,030	1,793.00	-
Church Supplies	993	2,769.32	-
Independent examinar	450	-	-
	33,909	45,519.03	37,257.34
Net Income	21,107	18,117.15	8,396.70

Bank Balances as at 31/12/2025

Barclays	2,231	3,693.97
Metro - Current	2,004	1,968.00
Metro Building Fund	17,558	7,561.00
Metro Savings	33,422	25,180.00
	55,215	38,402.97

Signable

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Document generated	Tue, 27th Oct 2026 8:00:26 GMT
Document fingerprint	6ac3a39ed3615fc38b111129448cfb59

Parties involved with this document

Document processed	Party + Fingerprint
Tue, 27th Oct 2026 8:20:34 GMT	Mrs Joyce Asare - Signer (19be4d821a26642674c9b5434c878241)
Wed, 28th Oct 2026 9:39:50 GMT	Mr Ebenezer Kofi Topa Marfo - Signer (8787941e4a69aaf845a61e61f11f1641)
Wed, 28th Oct 2026 9:42:12 GMT	COLLINS ANIM - Signer (deef29562de14095c3b6d457396b20da)

Audit history log

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