Charity number: 1209474

Presbyterian Church of Ghana Revival Congregation

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/12/2025

Prepared By:
AL Accountants
11 Dudley Street
Coventry
CV6 7EE

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2025

TRUSTEES
Rev Foster Ampofo
Emmanuel Boadi Frimpong
Mrs Comfort Frances Asare
Ms Juliana Asieduaah
Florence Obeng Owurani
Ms Elizabeth Narh
Mr Clement Odom
Mr Emmanuel Boadi Frimpong
Ms Linda Nsiah

SECRETARY
Linda Nsiah

REGISTERED OFFICE
3 Reedham Close
London
N17 9PX

CHARITY NUMBER
1209474

ACCOUNTANTS
AL Accountants
11 Dudley Street
Coventry
CV6 7EE

ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

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FOR THE YEAR ENDED 31/12/2025

TRUSTEES' REPORT

.The Trustees'of the Church present the annual report and financial statements for the year ended 31 December 2025

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities issued in 2005 in preparing the Annual Report and Financial Statements of the church..

OBJECTS

The Church's objects are to advance religion in accordance with the Christian faith by means of education/training, relief of poverty and religious activities.

The Trustees are committed to ensuring that the Church is a worshipping and serving Christian community. We focus on worship and prayer, learning about the Gospel and the teaching of the Bible in general and helping people learn the implications of living the christian life.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Trustees who served during the year and up to date of this report are set out on page 1.The Trustees are elected from the congregation by the entire membership of the Church through a secret ballot. They serve for a period of four years and are eligible for re-election for another four-year term.

The Trustees manage the affairs of the charity and are responsible for policies ,conduct,setting the strategic direction and ensuring that it satisfies its legal and contractural obligation. Trustees meet once a month however,when required,an emergency meeting can be called outside these scheduled meetings. In selecting individuals for appointment as Trustees, the charity must have regard to skills.knowledge and experience required for the effective adminstration of the Charity.
The Church has its own constitution, which is legal document that establishes the objects, principles and set of rules and regulations that are used to govern it.

Our worship and activities are open to anyone within both local and outside the community from which the Church operates.

FINANCIAL REVIEW

The main sources of funds for the Church are offertories during Sunday service, dues and tithes, thanks offerings, gift aid claims and

annual harvests. Details of the Church's financial activities for the year and the state of affairs as at 31 December 2025 are set on pages 8 to 14

The Church made a surplus from ordinary activities of £40418 (2024 24536.)

FOR THE YEAR ENDED 31/12/2025

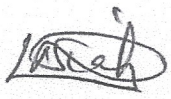
TRUSTEES' REPORT

RESERVES

The Trustees have examined the level of reserves held at the year-end in light of the main risks facing the organisation. A policy has been established to maintain free reserves equivalent to 6 months operating costs. This is estimated to be approximately £52260.

The Trustees, having assessed the financial situation concluded that the church has adequate resources for its purpose and are of the opinion that it will continue in business as a going concern.
They have also considered whether there are any major risks to which the church may be currently exposed and are of the opinion that none exist.

This report was approved by the Board of Trustees on 22/10/26 and signed on behalf of the trustees by:



Linda Nsiah

FOR THE YEAR ENDED 31/12/2025

TRUSTEES' REPORT

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRESBYTERIAN CHURCH OF GHANA REVIVAL CONGREGATION

I report on the accounts of the charity for the year ended 31/12/2025 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. .

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

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by 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 EXAMINERS 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or

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

.....

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2025

Date:

AL Accountants
11 Dudley Street
Coventry
CV6 7EE

AL ACCOUNTANTS
Professional Accountants & Tax Advisers
7a Annalee Road
South Ockendon,
Essex
RM15 5BZ

Statement of Financial Activities
for the year ended 31/12/2025

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds				
Voluntary Income				
Desinated Funds	120,896		- 120,896	113,406
Total Income and endowments	24,043		- 24,043	31,177
Expenses	**144,939**		**- 144,939**	144,583
Costs of generating funds				
Expenditure on Charitable activities				
Total Expenses	104,521		- 104,521	120,047
Net gains on investments	**104,521**		**- 104,521**	120,047
Net Income				
Gains/(losses) on revaluation of fixed assests	**40,418**		**- 40,418**	24,536
Net movement in funds:				
Net income for the year				
Total funds brought forward	**40,418**		**- 40,418**	24,536
Net funds carried forward	272,567		- 272,567	249,231
	312,985		**- 312,985**	273,767

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 31/12/2025

	Notes	2025 £		2024 £	
FIXED ASSETS					
Tangible assets	2		-		1,919
CURRENT ASSETS					
Debtors (amounts falling due within one year)	3	27,913		29,113	
Cash at bank and in hand		288,442		243,735	
		316,355		272,848	
CREDITORS: Amounts falling due within one year	4	3,370		1,000	
NET CURRENT ASSETS			312,985		271,848
TOTAL ASSETS LESS CURRENT LIABILITIES			312,985		273,767
Accumulated Funds					
Unrestricted funds					
General fund	5		287,824		255,106
Designated funds			25,161		18,661
			312,985		273,767

For the year ending 31/12/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 22/10/2026 and signed on their behalf by

.....

Emmanuel Boadi Frimpong
Trustee

2. TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
Cost		
At 01/01/2025	6,200	6,200
At 31/12/2025	6,200	6,200
Depreciation		
At 01/01/2025	4,281	4,281
For the year	1,919	1,919
At 31/12/2025	6,200	6,200
Net Book Amounts		
At 31/12/2025	-	-
At 31/12/2024	1,919	1,919

3. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Debtors	27913	27,913
	27913	27,913

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
independent Examiner	1,000	1,000
Rent	2,370	-
	3,370	1,000

5. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	253,906	134,809	(100,891)		-287,824
Group Funds	18,661	10,130	(3,630)		- 25,161
	272,567	144,939	(104,521)		-312,985

Group Funds
Funds from the group within the church

6. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£

Deseignated Funds
Group funds

Incoming Resources
for the year ended 31/12/2025

		2025		2024
		£		£
Incoming resources				
Incoming resources from generated funds				
Voluntary Income				
Offertories				
Tithes	20,163		17,720	
Thanksgiving	43,507		42,423	
Sundry Income	9,960		9,440	
Gift Aid	1,800		2,104	
Members Welfare donations	28,205		26,022	
Dominion Hour	7,041		6,875	
Junior Youth	5,177		6,736	
Miscellaneous income	3,137		2,086	
	1,905		-	
		120,895		113,406
		120,895		113,406
Harvest				
YAF	11,830		24,458	
Children's Services	280		142	
Men's Fellowship	900		1,170	
Women Fellowship	2,680		1,989	
	3,037		841	
		18,727		28,600
Church Choir				
Kuntusi project	450		2,577	
Singing Band	1,184		-	
PCG NLD 10th anniversary income	2,783		-	
	900		-	
		5,317		2,577
		24,044		31,177
		144,939		144,583

Presbyterian Church of Ghana Revival Congregation

Expenses
for the year ended 31/12/2025

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Desinated Funds		
Mission Support		
Ministers/Preachers expenses	22,000	20,240
Catechist allowance	10,800	10,800
Christmas gift	6,000	6,000
Rent	-	5,980
Organist allowance	8,150	7,560
Secretary allowance	2,600	2,600
Treasurer allowance	1,200	1,200
Accountancy Services	1,200	1,200
Youth expenses	480	500
Welfare	-	4,174
BSPG	15,000	15,276
Travel expenses	550	-
Printing,printing, & postage	1,450	1,372
Zoom,broadband & Internet& Telephone	524	-
Summer BBQ	863	-
Hospitality expenses	2,200	2,159
Donations	1,870	1,866
LCD TV, Bluetooth speaker	1,650	2,780
Hire of Coach	898	-
Presbyters' Conference	900	2,450
Gospel Show	300	300
YAF	1,300	-
Training	250	1,259
Freight of goods to Gwollu	1,400	2,263
Printing and stationery	1,588	500
Subscription Miscrosoft 365	-	675
Media	360	-
GWPC	655	-
YPG	-	150
Independent Examiner's fees	350	500
District other expenses	1,000	1,000
Minisiterial other expenses	1,500	2,079
Dominion Hour	1,850	2,121
Women Fellowship	2,000	5,378
12th District Session	400	500
Internet & Broadband expenses	2,134	-
Presbytery Mortgage Payment	-	766
YPG	5,550	1,668
Men's Fellowship	-	1,672
Children Services	600	1,705
	1,100	1,511

Church Choir	450	2,060
Bank charges	480	515
Sundry expenses	400	3,177

Expenses
for the year ended 31/12/2025

	2025	2024
Europe Presbytery Expenses	600	3,053
VIdeo coverae expenses	-	700
Depreciation of Musical Instrument	1,919	338
	104,521	120,047
	104,521	120,047