
PROPHETIC VOICE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PROPHETIC VOICE

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PROPHETIC VOICE

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

Trustees

Dr Sharon Lynn Stone
Mr Sterling Record
Mr Tomi Arayomi
Mr Jerome Joseph
Mrs Machele Joseph

**Charity registered
number**

1192589

Principal office

24 Ham Island
Old Windsor
Windsor
SL4 2JY

Bankers

Barclays Bank Plc

PROPHETIC VOICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the PROPHETIC VOICE for the year 1 January 2025 to 31 December 2025. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Objectives and activities

Prophetic Voice received its charity status on the 30th of November 2020.

Prophetic Voice hosted 11 "Encounter Sundays", both gathered and online. These meetings averaged 150 gathered and 500 online viewers. We hosted 10 "Mentoring Days", gathered and online. The average number of monthly participants was 400.

Dr. Sharon continued hosting her School of the Prophets Community. She mentored in person and online 300 students 3 to 4 times each month.

Dr. Sharon Stone assisted Dr. Bill Hamon by doing extensive research for his newest book.

There were 10 different countries visited this year. These are countries where Christian spiritual gifts training and conferences were facilitated.

These are countries where we have ongoing influence or new relationships: Uganda, Netherlands, Slovenia, Hungary, Italy, Saudi Arabia, Bahrain, Australia, England, and United States: Florida, Texas, North Carolina, Pennsylvania and Tennessee.

Sufficient reserves are required in order to ensure the viability of the charity in the following areas:

1. To provide day-to-day working capital.
2. To maintain any future charity property.
3. For protection against a decline in income that cannot be easily matched by a reduction in expenditure.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

PROPHETIC VOICE is a registered charity, number 1192589, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires 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 and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PROPHETIC VOICE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Approved by order of the members of the board of Trustees on 30 April 2026 and signed on their behalf by:

A handwritten signature in black ink that reads "Sharon Stone". The script is cursive and fluid, with the first name and last name clearly distinguishable.

Dr Sharon Lynn Stone

PROPHETIC VOICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of PROPHETIC VOICE ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants UK, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 work or for this report.

PROPHETIC VOICE

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Signed:

Dated: 30 April 2026



Kolade Andrew Alli ACMA

The ARK Financial Management Consultants Ltd

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

PROPHETIC VOICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	2	424,758	424,758	692,835
Total income		<u>424,758</u>	<u>424,758</u>	<u>692,835</u>
Expenditure on:				
Other expenditure	3	321,834	321,834	543,488
Total expenditure		<u>321,834</u>	<u>321,834</u>	<u>543,488</u>
Net movement in funds		<u>102,924</u>	<u>102,924</u>	<u>149,347</u>
Reconciliation of funds:				
Total funds brought forward		219,047	219,047	69,700
Net movement in funds		102,924	102,924	149,347
Total funds carried forward		<u>321,971</u>	<u>321,971</u>	<u>219,047</u>

The Statement of Financial Activities includes all gains and losses recognized in the year.

The notes on pages 9 to 15 form part of these financial statements.

PROPHETIC VOICE

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
		-	-
Current assets			
Cash at bank and in hand		323,149	220,640
		323,149	220,640
Creditors: amounts falling due within one year	6	(1,178)	(1,593)
Net current assets		321,971	219,047
Total assets less current liabilities		321,971	219,047
Net assets excluding pension asset		321,971	219,047
Total net assets		321,971	219,047
Charity funds			
Restricted funds	7	-	-
Unrestricted funds	7	321,971	219,047
Total funds		321,971	219,047

The financial statements were approved and authorized for issue by the Trustees on 30 April 2026 and signed on their behalf by:

Dr Sharon Lynn Stone



The notes on pages 9 to 15 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

1.2 Income

All income is recognized once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies (continued)

1.5 Liabilities and provisions

Liabilities are recognized when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognized at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognized in the Statement of Financial Activities as a finance cost.

1.6 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Income from donations and legacies

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Donations	416,726	416,726	687,880
Other Income	2,528	2,528	1,465
Gift Aid tax reclaimed	4,959	4,959	3,189
Bank Interest receivable	545	545	301
	<u>424,758</u>	<u>424,758</u>	<u>692,835</u>

PROPHETIC VOICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Advertising	23,857	23,857	21,620
Audio Expenses	0	0	1,784
Professional Fees	600	600	10,662
Vehicle expenses	5,573	5,573	4,764
Video and visual expenses	916	916	3,760
Manse Costs	0	0	541
Direct Ministry Expenses	34,364	34,364	62,528
IT Software and consumables	6,132	6,132	9,127
Honorarium	123,586	123,586	302,922
Food and Hospitality	10,645	10,645	3,513
Social media and Live Streaming costs	1,282	1,282	1,337
Office Expenses	182	182	1,457
Premises Cost	35,147	35,147	42,204
Research Materials, Books and Publication	1,290	1,290	1,246
Web Maintenance and Hosting	807	807	2,085
Printing, postage and stationery	990	990	3,199
Travel and subsistence	27,377	27,377	18,342
Accountancy Fees	7,819	7,819	8,788
Independent examiner's fee	1,600	1,600	1,600
Bank charges	997	997	1,281
Insurance	1,487	1,487	3,190
Telephone	0	0	521
Wages and Salaries	37,183	37,183	37,017
	321,834	321,834	543,488

PROPHETIC VOICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,600	1,600

5. Trustees' remuneration and expenses

Dr Sharon Lynn Stone

During the year ended 31 December 2025, expenses totaling £84,761 were reimbursed to Dr Sharon Lynn Stone (2024 - £129,414). This relates to work carried out on behalf of the charity. In addition, Dr Sharon Lynn Stone also received salary of £21,715 (2024 - £22,667) in relation to building and managing the ministry.

6. Creditors: Amounts falling due within one year

	2025 £	2024 £
Credit card balances	393	808
Accruals and deferred income	785	785
	1,178	1,593

PROPHETIC VOICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds	219,047	424,758	(321,834)	321,971

PROPHETIC VOICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2024 £</i>
Unrestricted funds				
General Funds	69,700	692,835	(543,488)	219,047