

**Report of the Trustees and  
Financial Statements for the Year Ended 30 June 2025  
for  
Global Prophetic Alliance SCIO**



Contents of the Financial Statements  
for the Year Ended 30 June 2025

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## **Global Prophetic Alliance SCIO**

### **Report of the Trustees for the Year Ended 30 June 2025**

<b>TRUSTEES</b>	P Sanderson S Johnson E Stark N Reed
<b>REGISTERED OFFICE</b>	95 Bothwell Street Glasgow G2 7HX
<b>REGISTERED CHARITY NUMBER</b>	SC052986
<b>AUDITORS</b>	Azets Audit Services Titanium 1 King's Inch Place Renfrew Glasgow PA4 8WF
<b>BANKERS</b>	Bank of Scotland 167-201 Argyle Street Glasgow G2 8BU
<b>EXECUTIVE DIRECTORS</b>	Emma Stark David Stark
<b>SENIOR LEADERS</b>	Sam Robertson Daniel Graham Hannah Graham

## **Global Prophetic Alliance SCIO**

### **Report of the Trustees for the Year Ended 30 June 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Having been conceived in 2009 as Glasgow Prophetic Centre, an independent ministry project, Global Prophetic Alliance was established in 2023 as a charitable Trust. It exists for the particular charitable purposes of:

- The advancement of the Christian faith;
- The advancement of education in accordance with Christian principles and in particular (though not by way of limitation) for the purpose of training and equipping in Christian leadership, mission and ministry, and
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage, in Scotland, the United Kingdom and abroad.

##### **Purpose**

The charity's purpose is summarised as, *'Revealing the voice of God to the Nations.'*

#### **OBJECTIVES AND ACTIVITIES**

##### **Our Core Beliefs**

The strategic mission of Global Prophetic Alliance is influenced by five beliefs that are core to who we are:

- 1) We believe that God speaks and communicates today and that all may prophesy.
- 2) We believe in God's word as truth.
- 3) We believe that the presence of God is central to all that we do. God wants to encounter His people and we pursue intimacy with Him.
- 4) We believe that miracles, signs, wonders and the gifts and powerful activity of the Holy Spirit are a demonstration of the present reality of the Kingdom of God, inaugurated by our Lord Jesus Christ.
- 5) We believe that our spiritual warfare is powerful, effective for transformation and will cause shifts in lives, communities, organisations, and nations.

As a result of these core beliefs, much of the Charity's work, projects and activities is characterised by:

- Prophecy (written and spoken);
- Teaching, conferences and schools;
- Passionate worship, fervent prayer and what the Bible calls the laying on of hands;
- Healing, freedom and miracle ministry
- Intercession and spiritual warfare.

The charity's headquarters in Glasgow Scotland is best described an apostolic hub that trains, equips and resources the church around the world to be excellent in knowing and using the gifts of the Holy Spirit, especially the prophetic, revelatory, and supernatural aspects of the Kingdom of God.

The staff and volunteer team of the charity do this through communicating the voice of God (prophecy) in a variety of ways and means, such as: prophetic ministry, healing prayer appointments, conferences, worship events and a wide range of innovative teaching, preaching and prophetic media activity online.

The team's ministry has had a major impact around the world through networking with, and supporting, individuals, churches, ministries, businesses, and organisations. They have prophesied to many thousands of individuals, groups and families - equating to tens of thousands of volunteer hours spent in pouring out love, comfort, encouragement and Christian guidance. The staff and teaching team have trained many thousands in prophetic and spiritual ministry and an estimated ten million prophetic emails have been sent to inboxes all over the world. These free daily emails have been a source of hope and strength to Christian believers, some of whom are isolated, hurting, suffering, or enduring persecution for their faith.

## **Global Prophetic Alliance SCIO**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **Executive Directors' Report**

The last year has been marked by several incredible highlights for the charity but alongside these successes, the leadership and staff of Global Prophetic Alliance (GPA) have had to navigate some of the most challenging waters in the organisation's fifteen plus years of history.

#### **New Building (Waterloo Street)**

One of the most joyful events of the year was the long-awaited move into a workspace fitting for the HQ of an international organisation with a large staff and volunteer base (15,000 sqft, Alhambra House, Waterloo Street). The Charity's staff had occupied "temporary" offices in poor quality, cramped accommodation in the Bridgeton area of Glasgow for almost two years longer than we had originally anticipated. Therefore, when the opportunity arose to occupy a vacant, high-quality, modern office space in Glasgow city centre (paying only reduced service charges) we took it and moved in April 2025. Immediately the benefits of having a large building with ample room to host events began to pay off, with the hosting of the first *Prophetic Worship School* intensive week in May 2025, a *Raising Prophets* intensive, and *Senior Leaders/Lion Roars* retreats. Being able to run events in our own space is not only beneficial from a financial point of view (no venue rental costs) but is easier to organise and allows the team to directly look after the comfort and needs of our clients, visitors, and delegates to our high standard of care.

Having raised significant funds towards new building costs in 2023-24 GPA was able to invest in furniture and equipment (including auditorium seating for 170+, office desks, and hospitality servicing tables) which will serve the Charity's guests for many years to come.

#### **Second Building Move (Bothwell Street)**

Unfortunately, one of the risks of a rent-free charity let is a lack of contract security and, within a few months of moving into the Waterloo Street accommodation, the Charity was given three months' notice to leave (by 14 Nov. 2025). Fortunately, an alternative office of similar size (c.15,000 sq ft) and higher specification was found nearby (95 Bothwell Street) on a similar short-term, rent-free arrangement. However, the monthly service charge for such a large city centre space is a substantial financial commitment for the Charity. The arrangement is contracted until August 2026, with a small possibility of a short-term rolling month-month contract beyond then. However, ultimately this building is not a long-term solution and will likely require another move in late 2026.

Whilst these city centre buildings are excellent facilities, with adequate space for events (saving on substantial venue fees), staffing, and ministry, and the rent-free arrangements are financially prudent, the need to move operations, furniture, and equipment on a frequent basis is time-consuming and expensive, and is demoralising for staff, volunteers, and supporters. As the Trustees have reported in every year since 2019, the Charity's need for a suitable long-term facility remains one of our most significant priorities—and challenges.

#### **Closure of Power Church**

Since August 2023, *Power Church*, the weekly worship gathering of GPA's Glasgow HQ, had been meeting on Sunday afternoons in a small, rented hall within another church in Paisley. This space was restrictive to growth, did not reflect the Charity's core values, and was a challenging venue to manage from a technical, and visitor/staff comfort point of view. Furthermore, the 3pm Sunday afternoon timing presented difficulties for attendees, staff, and volunteers. Despite efforts in 2024 (and in prior years) to recruit or appoint a permanent, dedicated church leader for Power Church, it has proved consistently impossible to find a suitable candidate for this vacant role.

For these reasons, along with a strategic pivot towards an international remit, It was therefore decided that Power Church would cease meeting permanently when the Charity moved into the new Waterloo Street building in late Spring 2025. This would enable GPA's staff and leadership to focus on the ministry's core strategic objectives, especially broadcasting, events, and training schools.

As a replacement for the weekly rhythm of Power Church worship services, a new event, called "Power Encounter" was trialled on Friday evenings in the Waterloo Street during summer and autumn 2025. The intention was to make this a live broadcast event, but this proved challenging for technical and musical reasons, as well as a shortage of skilled volunteers, and it was eventually retired in November 2025 (prior to the move to Bothwell Street). Although popular with GPA's local community of around 100 committed volunteers ("Covenant Family") these *Power Encounter* evenings failed to successfully reflect the leadership team's strategic (and spiritual) expectations of what a regular public worship-with-revelation event broadcast from Glasgow could be.

#### **Advancements and Growth in Broadcasting**

For the last five years, Global Prophetic Alliance has used broadcasting (video streaming across multiple platforms and formats) and social media to help accomplish its charitable objectives. Since the Covid pandemic most the charity's filming efforts were "Zoom-style" broadcasts from home, or occasional filming days at hired studios, with hired equipment. The

**Report of the Trustees  
for the Year Ended 30 June 2025**

**Advancements and Growth in Broadcasting - Continued**

former was made with low production standards, with the technical values not reflecting the high quality and uniqueness of the content, and the professionalism of GPA's hosts and guests.

On the other hand, the latter (hiring studio space) enabled recordings to be made to a higher standard of excellence, but each recording project was expensive, lengthy and restrictive, requiring significant advance planning and additional staff time and resources. Therefore, during 2024-25 the Charity made significant investments in studio space and equipment. Initially, a studio was furnished and decorated within a spare bedroom of the Stark's home (due to the lack of space in GPA's temporary offices in Bridgeton), allowing the opportunity for more broadcasting and recording to be scheduled and at short notice if required. Then, in May 2025, the move to the new building in Waterloo Street enabled GPA to build its first proper, dedicated studio, with space for two "sets".

As well as specialist one-off series (such as "*At the Stark's Table*", "*Demolishing Strongholds: The Patriarchy*"), the most significant new broadcast that the new studio spaces enabled us to launch is "*The War Rooms*", a weekly prophetic briefing. In just over a year this show has replaced *Power Hour* as the organisation's flagship broadcast—although the ramifications of some of the episodes have had far-reaching consequences for the organisation (see below). The strategic decision to move GPA's PowerTV subscription service away from the Vimeo OTT platform and to Uscreen required careful planning and significant staff effort. However, this has been an excellent shift and PowerTV continues to go from strength to strength.

**Successful Conferences**

The annual GPA Conference in September 2024 was held in the Main Auditorium of the Glasgow Royal Concert Hall for the first time, a major coup for the Charity, and a significant spiritual statement for a Scottish Christian organisation to occupy such a large space for a whole weekend. The event (and the subsequent Senior Leaders' and Lion Roars Retreats held in other spaces within the GRCH) was well-attended, delegate feedback was very enthusiastic, and the recordings/filming of new songs from GPA Worship and Ali McFarlane were a spectacular success.

Unfortunately, some of the venue staff complained about the Christian content of the conference and this required several follow-up meetings between GPA's senior leaders and the Concert Hall's staff so that GPA's conference in 2025 could return to the same venue. These negotiations were successfully navigated and, after some minor concessions that did not compromise GPA's core values and objectives, the subsequent 2025 conference returned to the GRCH.

GPA's annual "Start the Year Right" Conference in January 2025 was once again held in the Hilton, Glasgow. Initially planned as a smaller event (but with a focus on the online audience) we still enjoyed good numbers in-person, as well as a large online audience on the newly relaunched PowerTV app.

**The "War Rooms" Controversy**

During spring and summer 2024 the broadcast team began to draw up plans for GPA's new show, *The War Rooms*. This would be the Charity's first weekly broadcast from our new purpose-built studio, featuring prophetic voices from GPA's network of prophets around the world, and hosted by Emma Stark and the core broadcasting team at HQ.

Following delays in completing the new studio build, the first episodes were recorded in late October 2024, with the first episode being broadcast on Monday 4 November 2024. This, co-incidentally was the day before the US Presidential Election. The content, though spiritual in nature and non-partisan/political, contained a message that predicted the re-election of Donald Trump but included a prophetic vision that God would "punch Donald Trump" at some point during his presidency.

Viewers were divided in their reaction to this video, and many received the message as it was intended—as a symbolic, prophetic challenge to the church for its political and nationalistic compromises and idolatries. However, many viewers, especially in the USA, reacted very negatively to the video, with hostility. Threats were made against GPA and its leaders and around 50 senior Christian leaders connected with the "Apostolic Council of Prophetic Elders" (ACPE) gathered in Dallas, Texas and wrote a document denouncing the broadcast and specifically Emma Stark. Subsequent videos produced by members of the ACPE received far more views than the original War Rooms episode, bringing more negative attention to Emma and GPA.

During this challenging time the Trustees and GPA's senior leadership and staff were in prayerful, round-the-clock communication with each other and a statement was released, responding to and refuting some of the claims of the ACPE. It was an upsetting and painful period for everyone involved with the Charity, as well as some other ministers associated with GPA who were threatened (with cancellations of ministry opportunities) or boycotted (ACPE members withdrawing from conferences and so on).

**The Consequences of ACPE Actions**

The ACPE's very public actions have had significant consequences for GPA, both financially and strategically. In this financial year the Charity suffered a 21% drop in donation income and, whilst it is not possible to definitively attribute this

**Report of the Trustees  
for the Year Ended 30 June 2025**

**The Consequences of ACPE Actions - Continued**

to donors (particularly those based in the USA) withdrawing support, we believe that this is likely to be the most significant contributing factor to the decline.

Strategically, because many large conference platforms (particularly those of the white, evangelical church) have become closed to GPA's ministers since November 2024, the organisation has had less opportunity to use such platforms to publicise its vision, mission, and messages.

However, not all the consequences have been negative. Instead of these platforms, GPA has found itself spear-heading a new (informally organised) international prophetic movement that is rejecting political compromise and interference and is pursuing purity in prophecy and in the character of prophets.

As a result, in 2025 GPA has been reaching new audiences with its broadcasts. Its staff and ministers have taken on a greater international leadership and discipling role to leaders, churches, and ministries who have chosen to reject some of the perceived problematic behaviours and cultures of previous prophetic movements.

**The International Network**

In January 2025 the Charity organised and promoted its first event outside of the UK, in New Jersey, USA. With support from many of GPA's US-based Associate Ministers, and a team of staff travelling to minister and administrate, this event was well-attended and received. Similar events (where a larger GPA team was sent from Glasgow) took place in Alaska, Cape Town and Northern Ireland this year and these forms of "remote" conferences are indicative of a shift in how GPA is impacting on a national and international scale. Rather than either:

- a) requiring attendees to travel to Glasgow from all over the world to be trained and/or ministered to, or,
- b) sending GPA ministers to appear as a guest minister on another's organisation's platform or conference,

It is now possible for the Glasgow "HQ" to act as a travelling resource for GPA "hubs" and thus serve the global prophetic community, bringing encouragement, training, teaching, and ministry. One significant example of this was a June 2025 ministry trip that Emma Stark, Samuel Stark and I undertook to Tanzania, where GPA Associate Ministers Phil, Julie, and Michael Hepworth run Water for Africa. As well as sharing the gospel amongst remote Masai communities, running a prophetic conference for local pastors, and ministering to the Water for Africa farm staff, we were able to see, first hand, the remarkable work that the Hepworths do in providing safe, clean, drinking water to millions of impoverished people in one of the poorest countries of the world. They are extremely grateful to GPA for its support and consider the organisation their prime place of spiritual connection and input.

Although there is no requirement for GPA Associate Ministers to use the name "Global Prophetic Alliance" or "GPA" in titles or branding, a number of them have chosen to do so, including in Mexico (GPA Latin America), Alaska (GPA Alaska), Cape Town (GPA South Africa), and Romania (GPA Romania). The links between the Charity and these organisations are purely relational, and there are no legal or financial covenants or commitments in place.

**GPA London Hub**

Closer to home, this year GPA has been running regular (close to monthly) prophetic training and ministry weekends in London. Initially a team from Glasgow (1-2 ministers, a worship leader, an administrator) travelled to the capital for these but we have now trained and recruited a mature and gifted team of volunteers in London. GPA London is now established as GPA's first official "GPA Hub" outside of Glasgow, and Hannah Graham has been sent to lead this project (part-time employee) from Autumn 2025. At this stage GPA London is a fully-funded project of GPA. (To avoid confusion we now refer to GPA's offices/staff base in Glasgow as "GPA HQ").

**In Summary**

The Charity's objective to, "reveal the voice of God to the nations" remains a strong driver of all that we do and in 2024-25 we began to see most strongly the fruits of a deliberate strategic pivot away from a local, Glasgow focus, to an international resourcing and influencing focus. (This pivot was undoubtedly accelerated by the unforeseen break with the ACPE-led prophetic movement in the USA, which has required new creativity in building fresh connections but has also brought freedom).

GPA's broadcasting, its worship music (GPA Worship), and its training and mentoring of prophets and leaders in a myriad of nations is now truly a global strategic initiative. Therefore, the charity can now confidently support pioneers and projects that are largely, if not entirely, based outside of Scotland.

The continued interest in GPA's *Raising Prophets* programme, its worldwide community of *Prophetic Nests*, and the growth in senior leaders who are joining the network, demonstrates that there is a need and demand for an organisation that will boldly make a case for, to train on, and to model the gift of the prophet—and robust prophetic communities—to the modern church. Considering some recent very public scandals amongst the global church, the requirement for teaching, resources, and demonstrations of purified, non-partisan, worshipful companies of prophets—such as those that GPA has birthed and continues to raise up and support—is as necessary and important as it has ever been.

## Global Prophetic Alliance SCIO

### Report of the Trustees for the Year Ended 30 June 2025

#### ACHIEVEMENT AND PERFORMANCE Departmental reports

##### Operational Team

Coming out of the pandemic 2021-22 the organisation increased its staff count in line with an increased visibility and demand on its services. During 2024 the decision was made to restructure the organisation and right-size employee levels to a more efficient level. This involved several redundancies and an increase in more flexible contractors. These decisions have delivered significant savings for the organisation whilst maintaining the excellence in output that GPA has become known for.

	<i>Total No. of Team</i>	<i>Of which, f/t employees</i>	<i>Of which, pt/t employees</i>	<i>Of which, freelance contractors</i>
June 2025	24	16	2	6
June 2024	23	13	4	6
June 2023	27	21	6	-
June 2022	27	16	9	2
June 2021	17	5	11	1
June 2020	12	2	10	-

##### Prophetic Community

2024 - 2025 has seen some great changes for the prophetic community at GPA. Weekly gatherings at Rehope Paisley continued in the second half of 2024, however in Spring 2025 we saw the closure of Power Church, along with the Sunday Expression & online live streaming in April 2025.

Power Church Leadership changed from Nicola McMichael to Anna McRobert as PCL (Prophetic Community Lead).

GPA moved into their new Head Quarters at Alhambra House in the city centre and Friday Night Power Encounter began for just those in Covenant Family initially, with the vision to open the doors to the public after the summer.

Covenant Family are thriving in this new venue, with each Power Encounter being creative & Spirit led. There has been regular attendance of 40 highly committed people, with a deep sense of belonging to the family of GPA.

Highlights of 2025 so far have been Power Encounters, GPA Staff & Covenant Family Ministering at Refuel again and the beginning of Team Training nights in preparation for beginning Live Check-up appointments in the Autumn.

##### Worship

This year has been one of growth, expansion, and prophetic momentum for GPA Worship. Building on the strong foundations of last year, we have stepped into new levels of global influence, creative output, and leadership development. Our focus on revealing the voice of God through song, sound, and movement has remained central, even as we have launched new initiatives and faced the challenges of team transition.

We led over 180 worship sets this year (up from 150 last year), continuing to serve both our own community and churches across the nations. Creatively, we released 5 singles and recorded our first 7-track album, The Healing, scheduled for release in September 2025, with the featuring of 3 new voices to our audience. Alongside this, Season 2 of the Prophetic Worship Podcast released 25 episodes, more than double last year's 12, and continues to be described internationally as a lifeline for worshippers.

Our first Prophetic Worship School was launched with 64 students, a major milestone in our vision to train and reproduce prophetic worship leaders. In addition, our Worship School Intensive gathered 60 students for focused equipping. These steps represent a long-term investment in future generations of worship leaders. We also completed 9 international ministry trips (up from 2 last year), taught on worship multiple times in Canada and the Netherlands, and served at 7 UK events.

Although we were part of writing fewer songs this year (23 compared to 36 last year), the shift reflects a deliberate focus on school launch, album production, and increased international ministry. Our new building has also been a catalyst, enabling regular team nights and leadership development sessions that have been deeply formative for our growing team.



## Global Prophetic Alliance SCIO

### Report of the Trustees for the Year Ended 30 June 2025

#### ACHIEVEMENT AND PERFORMANCE Continued

##### Events

Another great year filled with our much-loved GPA Conferences and Events with over 1500 people coming to Glasgow for training, worship, teaching and ministry.

##### 24-25 events:

- Sep 2024 – GPA Conference - Our flagship conference with 800 people gathered in The Glasgow Royal Concert Hall Main Auditorium for the first time.
- Sep 2024 - Senior Leader's Retreat - A gathering of key leaders in the GPA network to connect and receive leadership coaching and ministry. (c.110 attendees) held at The Glasgow Royal Concert Hall.
- Sept 2024 – Lion Roars January Summit – Our international “Lion Roars” prophetic group to share to collate national words (c.40 attendees) held at The Glasgow Royal Concert Hall.
- Oct 2024 - RP Y1 intensive 2 – The second in-person meeting for students on the year one Raising Prophets course (c.200 attendees) held at The Glasgow Marriott.
- Jan 2025 - Start the Year Right - Our second conference of the year, this year with a slightly lower in person number than previous years with an online experience push (c. 400 attendees) held in The Hilton Glasgow.
- Mar 2025 - RP Y1 intensive 1 - The first in-person teaching week for students on the year one Raising Prophets course (c.220 attendees) held at The Grosvenor Hotel, Westend Glasgow.
- June 2025 - RP Y2 Super intensive - A weeklong in-person teaching intensive for students on the year two Raising Prophets course (c.180 attendees) held at The Glasgow Royal Concert Hall

##### Leadership Development

Since returning to work in March, the Leadership Development Department has focused on strengthening, supporting, and expanding leadership development team. Key areas of activity have included:

- Senior Leader (SL) Check-Ups:  
Regular twice-monthly sessions
- Leadership Training Development:  
Designed and implemented leadership training materials for *Super Nest*, *Associate Ministers (AM)*, and *Global Coaches*.
- Global Coach Program:  
Established the *Global Coach* initiative, ensuring every Nest Leader has access to consistent coaching, support, and connection.
- Onboarding and Support:  
Welcomed and integrated new Nests and Associate Ministers, offering continued guidance and relational support to help them thrive in their roles.
- Mentoring and Coaching:  
Ongoing mentoring with Nigel Reid for senior leaders across the network, as well as structured *Emma Mentoring Group* calls for peer support and development.
- Leadership Retreats

##### Highlights and Key Achievements

- Expansion of the SL Check-Up Team:  
We've added another 7 team members. With the increased team we have been able to offer appointments across multiple time zones with a highly experienced and skilled team of facilitators. Between March and June, we've completed approx. 32 Check-Ups.
- Super Nest Leadership Development:  
Delivered the *Super Nest* syllabus with a strong emphasis on practical leadership formation and spiritual development.
- Global Coach Program Launch:  
Every Nest Leader is now paired with a Global Coach, establishing better communication, pastoral support, and leadership consistency across the network. Between March and June we have appointed and trained 12 Global Coaches.

Report of the Trustees  
for the Year Ended 30 June 2025

ACHIEVEMENT AND PERFORMANCE Continued

Raising Prophets

The last financial year saw several innovations within the Raising Prophets Team. Homework, further reading and an annual assignment was introduced in alignment with the curriculum, to embed course knowledge. New content innovations were introduced including “Prophet Of The Month” teaching.

Systems were also upgraded with the introduction of PowerTV in January 2025. All RPs, both new and existing, were onboarded onto the new platform which offered an easy-to-use customer interface.

Nests continue to evolve, with a new suggested curriculum introduced and bespoke New Nest Leader training launched in August 2024.

Broadcasting and Power TV

In this financial year, Global Prophetic Alliance continued to extend its global broadcast reach with dynamic prophetic teaching, worship and media content across YouTube, social media and our new Power TV app platform.

Following the launch of our new flagship War Rooms show in November 2024, the series has generated over 437,000 views across 30 episodes, averaging 15 minutes and 5 seconds in watch time per viewer. Our weekly YouTube broadcasts Power Hour and Power Church also thrived, delivering a combined 1.1 million views and adding 7,800 new YouTube subscribers over the year.

Recognising the need to foster deeper community and create a unified destination for prophetic media, we successfully migrated our OTT Power TV app to a brand-new community-based platform. This upgrade enables subscribers not only to view broadcast content but also to engage through community forums, challenges and user analytics features. Power TV now serves as the exclusive home for our Raising Prophets School and new Prophetic Worship School content when an applicant enrolls in the respective courses. This strategic shift has driven subscriber growth from 500 to 817 — a 63% increase year-on-year.

Our strategic focus on digital broadcasting has also been reflected in continued organic social media growth across GPA and Emma Stark channels:

Platform	FY Opening Followers (Jul 31, 2024)	FY Close Followers (Aug 20, 2025)	YoY Growth
GPA Facebook	31,794	35,185	11%
GPA Instagram	12,038	13,889	15%
Emma Stark Facebook	55,787	58,152	4%
Emma Stark Instagram	41,652	46,268	11%

## **Global Prophetic Alliance SCIO**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **FINANCIAL REVIEW**

##### **Financial Review**

The 2024/25 financial year saw a slowing of the giving compared to the previous financial year. This resulted in a total income of £1.43m, a 37% decrease from the previous financial year total of £2.27m. The costs have slightly increased from £1.55m to £1.61m this year.

Our overall negative result of -£184k for the year highlights the need to push fundraising in the 2025/26 financial year to bring us back on track.

Total donation and legacies, including Gift Aid amounted to £917,127 (2024: £1,690,888).

Income from trading activities was £513,227 (2024: £575,460).

The costs of raising funds amounted to £397,413 (2024: £432,878).

This income has been essential to fulfilling the charity's objective of 'the advancement of education in accordance with Christian principles and in particular for the purpose of training and equipping in Christian leadership, mission and ministry' and provided income to support the charity's other key objective of 'the advancement of the Christian faith'.

The Trustees take care to ensure that ticket pricing for events is reasonable and fair and that accessible pricing policies are in place for all events, including discretionary discounts, concessions, and complimentary tickets for those in financial hardship.

The Balance Sheet as of 30 June 2025 shows that the charity has the assets required to deliver its commitments to the community.

Included in Fixed assets are various items of Sound, Lights and Video Equipment valued at £60,352 (2024: £46,246), Office Equipment £23,220 (2024: £24,430) and Fixtures and Fittings valued at £57,100 (2024: £5,413).

##### **Reserves policy**

The Trustees have adopted a reserves policy which they consider appropriate, to ensure the continuing ability of Global Prophetic Alliance to meet its objectives and obligations. The policy also seeks to maintain an acceptable ratio between the free reserves and the level of unrestricted cash expenditure.

'Free reserves' are represented by the unrestricted funds less the tangible fixed assets. 'Unrestricted cash expenditure' represents the operating costs for the year less the charge for depreciation.

The Charity does not intend to accumulate significant reserves but depends upon the ongoing support of its donors to meet future costs. Considering the significant number of full-time and part-time staff on payroll the charity aims to hold in general reserves an amount equivalent to 3 month's staff costs.

At Balance Date, unrestricted reserves stood at £82,761 (2024: £182,917) which represents approximately 1.5 months staff costs. This is half the amount we need to meet our desirable reserve target.

**Report of the Trustees  
for the Year Ended 30 June 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Global Prophetic Alliance SCIO (GPA) is a Scottish Charitable Incorporated Organisation, governed by its governing document, dated 5 December 2023. It is registered as a charity with the Office of the Scottish Charity Regulator (OSCR). This charity has been established to replace International Network of Prophetic Centres (SC043135). International Network of Prophetic Centres intends to be wound up and had passed its assets and liabilities to Global Prophetic Alliance on a merger basis.

**Recruitment and appointment of new trustees**

As set out in the governing document, the Trustees of GPA are individuals, numbering no fewer than five and no more than nine, and are appointed by the Trustees. At present, there are four serving Trustees. The Trustees are actively working to appoint an additional Trustee to meet the minimum requirement. A Trustee may retire by giving notice in writing to the other Trustees. The Chair of the Trustees is appointed by the Trustees.

After the following appointments and resignations during the year and since the year end, there are four serving Trustees.

D Stark – resigned 1<sup>st</sup> September 2025

J Robertson – appointed 16 November 2024, resigned 4<sup>th</sup> December 2025, resigned

P Sanderson – appointed 1<sup>st</sup> September 2025

**Organisation**

As set out in the governing document, the Trustees of GPA are obligated to meet at least once per year. This meeting may be held in person, teleconference or online videoconference. Any Trustee may call a meeting of the Trustees and questions arising at a meeting of the Trustees shall be decided by a majority of votes; where there is an equality of votes, the chairperson of the meeting has a casting vote. No Trustee business is conducted at a meeting of the Trustees unless a quorum (one third or two Trustees - whichever is greater) is present throughout the meeting.

A resolution in writing signed by all the persons holding office as Trustees at the time shall be as valid and effective as if it had been passed at a meeting of the Trustees duly convened and held; a resolution of that kind may take the form of a number of copies containing the text of the resolution, with each copy being signed by one or more Trustees. Scanned copies received by fax or by email from the Trustee's personal or business email address shall be acceptable.

**Induction and training of new trustees**

New Trustees are fully briefed on: their legal obligations under charity law, OSCR's guidance on Trustee duties, and are informed of the content of the governing document, the decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**Public Benefit**

The Trustees have paid due regard to the Office of the Scottish Charity Regulator's (OSCR) guidance on public benefit in deciding the activities undertaken by the Charity in the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

**Related Parties and Co-operation with other Organisations**

In line with the charity's constitution, none of our Trustees receive remuneration or other benefits for their duties as a Trustee of the charity. GPA (previously INOPC) is led by two executive officers, Emma and David Stark and both served on the INOPC/GPA Board of Trustees during 2012-2025. At the beginning of the financial year 2025-26 David Stark resigned as a Trustee. Emma Stark remains a Trustee.

Emma and David Stark work as executive officers both full-time, in a vocational capacity and hold individual employment contracts with GPA. Where a potential conflict of interest could arise as trustees and executive officers (e.g. the setting of annual salaries, etc), they are required to excuse themselves from Board discussions and decisions.

Any connection between a Trustee or senior manager of the charity with another charity, church, organisation, ministry or ministry must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Under these provisions, GPA employ two of the Trustees, David Stark and Emma Stark and the remaining Trustees are satisfied that these employments are in keeping with the Constitution. The remuneration of both Trustees and a summary of transactions with related parties is set out in Notes 7 of the Notes to the Financial Statements.

**Report of the Trustees  
for the Year Ended 30 June 2025**

**Risk management**

The Trustees conduct an on-going review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures in regard to good practice child protection policies, fire safety and health and safety inspections where the Charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions on a regular basis.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They should also have regard to the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015 (FRS 102), issued by the joint SORP-making body, and any subsequent amendments or variations to this statement.

The Trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees and signed on its behalf by:



Sarah Johnson  
Trustee

Date: 27<sup>th</sup> March 2026

**Report of the Independent Auditors to the Trustees of  
Global Prophetic Alliance SCIO**

**Opinion**

We have audited the financial statements of Global Prophetic Alliance SCIO (the 'charity') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

As stated in note one of the financial statements and the trustees report, the trustees have acknowledged the level of unrestricted reserves fell well short to achieving financial stability. This matter indicates a material uncertainty exists on the charity's ability to continue as a going concern. Our opinion is not qualified in respect of this.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of  
Global Prophetic Alliance SCIO**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the charity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## **Global Prophetic Alliance SCIO**

### **Report of the Independent Auditors to the Trustees of Global Prophetic Alliance SCIO**

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services*

Azets Audit Services  
Chartered Accountant  
Statutory Auditor  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

Date: 27/3/26



# Global Prophetic Alliance SCIO

## Statement of Financial Activities for the Year Ended 30 June 2025

INCOME AND ENDOWMENTS FROM	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations and legacies	2	814,458	102,669	917,127	1,690,888
<b>Charitable activities</b>					
Other trading activities	3	<u>513,227</u>	<u>-</u>	<u>513,227</u>	<u>575,460</u>
<b>Total</b>		<u>1,327,685</u>	<u>102,669</u>	<u>1,430,354</u>	<u>2,266,348</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	396,888	525	397,413	432,878
<b>Charitable activities</b>					
Ministry Activities	5	<u>1,030,953</u>	<u>186,389</u>	<u>1,217,342</u>	<u>1,118,773</u>
<b>Total</b>		<u>1,427,841</u>	<u>186,914</u>	<u>1,614,755</u>	<u>1,551,651</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(100,156)</u>	<u>(84,245)</u>	<u>(184,401)</u>	<u>715,369</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>182,917</u>	<u>724,892</u>	<u>907,809</u>	<u>192,440</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>82,761</u>	<u>640,647</u>	<u>723,408</u>	<u>907,809</u>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

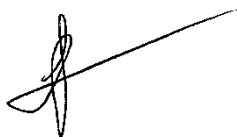
# Global Prophetic Alliance SCIO

## Balance Sheet

As at 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>FIXED ASSETS</b>					
Tangible Assets	10	21,739	118,934	140,673	75,543
Intangible Assets	10	-	-	-	209
<b>CURRENT ASSETS</b>					
Debtors	11	33,646	-	33,646	13,605
Inventory	11	-	-	-	-
Cash at bank and in hand		<u>160,671</u>	<u>521,713</u>	<u>682,384</u>	<u>950,557</u>
		194,317	521,713	716,030	964,162
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(133,295)</u>	<u>-</u>	<u>(133,295)</u>	<u>(132,104)</u>
<b>NET CURRENT ASSETS</b>		<u>61,022</u>	<u>521,713</u>	<u>582,736</u>	<u>832,058</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>82,761</u>	<u>640,647</u>	<u>723,408</u>	<u>907,809</u>
<b>NET ASSETS</b>		<u>82,761</u>	<u>640,647</u>	<u>723,408</u>	<u>907,809</u>
<b>FUNDS</b>	13				
Unrestricted funds:					
General fund				82,761	182,917
Restricted funds				<u>640,647</u>	<u>724,892</u>
<b>TOTAL FUNDS</b>				<u>723,408</u>	<u>907,809</u>

The financial statements were approved by the Board of Trustees and authorised for issue and were signed on its behalf by:



Sarah Johnson- Trustee

Date: 27<sup>th</sup> March 2026

The notes form part of these financial statements

**Global Prophetic Alliance SCIO****Cash Flow Statement  
for the Year Ended 30 June 2025**

	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(172,259)</u>	<u>815,103</u>
Net cash provided by operating activities		<u>(172,259)</u>	<u>815,103</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(96,414)	(20,853)
Proceeds from sale of tangible fixed assets		500	-
Purchase of other Fixed assets		<u>-</u>	<u>-</u>
Net cash used in investing activities		<u>(95,914)</u>	<u>(20,853)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(268,173)	794,251
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>950,557</u>	<u>156,306</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>682,384</u></u>	<u><u>950,557</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 30 June 2025**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	(184,401)	715,369
<b>Adjustments for:</b>		
Depreciation charges	21,387	17,912
Amortisation charges	42	52
Loss on disposal of tangible fixed assets	9,396	-
Loss on disposal of intangible fixed assets	167	-
Increase in debtors	(20,041)	24,957
Decrease in inventory	-	11,051
Increase in creditors	<u>1,191</u>	<u>45,762</u>
<b>Net cash provided by operations</b>	<u>(172,259)</u>	<u>815,103</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 01/07/24	Cash flow	At 30/06/25
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>950,557</u>	<u>(268,173)</u>	<u>682,384</u>
<b>Total</b>	<u>950,557</u>	<u>(268,173)</u>	<u>682,384</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Going Concern**

For the year ended 30 June 2025, the charity made a deficit of £184,401 and at the year end had unrestricted reserves stood at £82,761 which fell short of the trustees' desired target of holding three months' staff costs. This presented a material uncertainty with regards to the charitable organisation being a going concern. The Trustees have plans to address this issue by means of:

- Donations push which includes encouraging one-off donors to change over to monthly giving;
- Moving premises in September/October 2026 to significantly reduce property rental and service charges;
- Sale of assets and an organisational restructure.

The Trustees consider that preparing the financial statements on the going concern basis is appropriate, which assumes that the charity is able to continue to operate in the foreseeable future. In reaching this opinion the trustees have prepared forecasts for a period which is at least twelve months from the date of signing of these financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Purchases of over £250 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stage Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

**Intangible fixed assets**

Amortisation is provided using a 20% reducing balance method in order to write off each asset over its estimated useful life.

**Stock Policy**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items.

**Taxation**

Global Prophetic Alliance SCIO is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**1. ACCOUNTING POLICIES (continued)**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	774,522	1,597,258
Donated Facilities (Rent)	75,000	-
Gift Aid	<u>67,606</u>	<u>93,630</u>
Total	<u><u>917,127</u></u>	<u><u>1,690,888</u></u>

**3. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Card rewards	-	76
Church event contributions	690	2,913
Income from courses	314,241	332,024
Income from events	89,258	169,299
Interest	20,533	5,222
Music Royalties and ad income	5,065	1,999
Power TV subscriptions	56,596	11,916
Sale of resources	<u>26,843</u>	<u>52,682</u>
Total	<u><u>513,227</u></u>	<u><u>576,131</u></u>

**4. RAISING FUNDS**

<b>Raising donations &amp; legacies</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Advertising & marketing	559	806
Broadcasting and film production	19,545	34,929
Event costs	170,377	239,554
Hospitality - volunteers & clients	10	511
Music Production	19,007	3,380
Network costs	-	266
P&P cost	3,521	12,373
Product costs	24,694	22,318
Resources & teaching materials	546	1,117
School expenses	<u>159,153</u>	<u>117,625</u>
Total	<u><u>397,413</u></u>	<u><u>432,878</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

5. CHARITABLE ACTIVITIES COSTS

Direct Costs (see note 6)

	£
Ministry Activities	<u>1,217,342</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Accountancy software	2,822	794
Bank fees	33,593	41,887
Church expenses	9,536	11,525
Cleaning	3,524	1,700
Computer equipment	7,678	324
Contractors	96,537	42,063
Depreciation	21,387	17,912
Intangible fixed asset amortisation	42	52
Furniture	17,488	375
General expenses	8,054	7,503
Grants & gifts	60,772	24,928
Insurance	3,728	2,093
IT costs	76,935	77,702
Ministry travel & subsistence	44,678	13,565
Loss on disposal of tangible fixed assets	9,396	-
Loss on disposal of intangible fixed assets	167	-
New building expenses	29,397	61,616
Postage	712	379
Printing & stationery	1,726	2,803
Professional fees	8,050	13,275
Rent	119,196	50,321
Repairs & maintenance	730	-
Sound & lights	7,632	1,365
Staff costs	619,581	725,664
Staff expenses	28,173	12,182
Telephone & internet	2,529	3,347
Utilities	2,081	3,465
Youth & children	<u>1,198</u>	<u>1,932</u>
Total	<u>1,217,342</u>	<u>1,118,772</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

Amount paid or reimbursed to Trustees, in their capacity as Trustees: nil (2024: Nil)

In line with the governing document, no Trustee receives remuneration or other benefit from their work as a Trustee with the charity.

GPA employ two of the Trustees, David Stark and Emma Stark and the remaining Trustees are satisfied that these employments are permitted under GPA's constitution.

Gross (pre deductions) payment to David Stark from employment with the Trust: £63,005 (2024: £63,005)

Gross (pre deductions) payment to Emma Stark from employment with the Trust: £68,005 (2024: £63,005)

Additional employer costs for pension and national insurance contributions: £18,841 (2024: £17,520)

Total: £149,851 (2024: £143,530)

**Payments to Trustees and related parties**

For the year ended 30 June 2025, the following payments were made to Trustees or their related parties:

Book sale proceeds to David Stark in line with the charity's agreement with all vendors where the vendor receives 90% of the proceeds less any transaction fee: £342.20 (2024: £366.44)

Book sale proceeds to Emma Stark in line with the charity's agreement with all vendors where the vendor receives 90% of the proceeds less any transaction fee: £13,734.95 (2024: £23,070.33)

Book sale proceeds to Sam Robertson in line with the charity's agreement with all vendors where the vendor receives 90% of the proceeds less any transaction fee: £342.50 (2024: n/a)

Gross payment to Peter Stark from employment: £1,928.75 (2024: £1064.64)

Gross payment to Sam Robertson from employment: £40,000.04 (2024: £n/a)

Gross payment to Matthew Johnson from contractor services/employment: £7,590 (2024: £n/a)

Musician honorarium to Sarah Johnson for services during various conferences: £4,950 (2024: £2,000)

**Donations from Trustees**

For the year ended 30 June 2025, the following donations were made from Trustees or their related parties to the charity:

Total: £9,110.51



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	557,596	654,813
Social security costs	51,416	59,057
Other pension costs	10,570	11,794
Total	<u>619,581</u>	<u>725,664</u>

Average monthly headcount:

	2025	2024
Headcount	<u>19</u>	<u>21</u>

Employees with total benefits over £60k  
£60k to £70k

2025	2024
<u>2</u>	<u>2</u>

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>2024 INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	932,075	758,813	1,690,888
<b>Charitable activities</b>			
Other trading activities	<u>576,131</u>	<u>-</u>	<u>576,131</u>
<b>Total</b>	<u>1,508,206</u>	<u>758,813</u>	<u>2,267,019</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>2024 EXPENDITURE ON</b>			
Raising funds	432,878	0	432,878
<b>Charitable activities</b>			
Ministry activities	973,471	145,301	1,118,772
<b>Total</b>	1,406,349	145,301	1,551,650
<b>NET INCOME</b>	101,857	613,512	715,369
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	81,060	111,380	192,440
<b>TOTAL FUNDS CARRIED FORWARD</b>	182,917	724,892	907,809

10. FIXED ASSETS

	Sound, lights, video £	Fixtures and fittings £	Computer and office £	Total Tangible Assets £	Total Intangible Assets £
<b>COST</b>					
At 1 July 2024	83,640	17,959	45,950	147,549	307
Additions	32,415	55,749	8,250	96,414	-
Disposals	(14,833)	(10,677)	(10,307)	(35,817)	(307)
At 30 June 2025	101,222	63,031	43,893	208,146	-
<b>DEPRECIATION</b>					
At 1 July 2024	37,939	12,546	21,520	72,005	98
Charge for year	12,896	2,398	6,093	21,387	42
Eliminated on disposal	(9,966)	(9,012)	(6,941)	(25,919)	(140)
At 30 June 2025	40,869	5,932	20,672	67,473	-
<b>NET BOOK VALUE</b>					
At 30 June 2025	60,353	57,099	23,221	140,673	-
At 30 June 2024	45,700	5,413	24,430	75,543	209

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	9,107	13,605
Value added tax	1,295	-
Prepayments	-	-
Accrued income	23,244	-
Subtotal debtors	<u>33,646</u>	<u>13,605</u>
Inventory	-	-
Total Amounts falling due within one year	<u>33,646</u>	<u>13,605</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxation and social security	14,248	13,892
Value added tax	-	8,405
Deferred Income	61,939	67,298
Other creditors	<u>57,108</u>	<u>42,509</u>
Total	<u>133,295</u>	<u>132,104</u>

**Deferred income**

Deferred income represents conference and course fees paid in advanced

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance forward	67,298	59,447
Released	(67,298)	(59,447)
Deferred in year	<u>61,939</u>	<u>67,298</u>
Carried forward	<u>61,939</u>	<u>67,298</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

13. MOVEMENT IN FUNDS

	At 01/07/24 £	Net movement in funds £	Transfers between funds £	At 30/06/25 £
<b>Unrestricted funds</b>				
General fund	182,917	(100,156)	-	82,761
<b>Restricted funds</b>				
Building fund	<u>724,892</u>	<u>(84,245)</u>	<u>-</u>	<u>640,647</u>
<b>TOTAL FUNDS</b>	<u>907,809</u>	<u>(184,400)</u>	<u>-</u>	<u>723,409</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,327,685	(1,427,841)	(100,156)
<b>Restricted funds</b>			
Building fund	<u>102,669</u>	<u>(186,914)</u>	<u>(84,245)</u>
<b>TOTAL FUNDS</b>	<u>1,430,354</u>	<u>(1,614,754)</u>	<u>(184,400)</u>

Comparatives for movement in funds

	At 01/07/23 £	Net movement in funds £	Transfers between funds £	At 30/06/24 £
<b>Unrestricted funds</b>				
General fund	81,060	101,857	-	182,917
<b>Restricted funds</b>				
Building fund	<u>111,380</u>	<u>613,512</u>	<u>-</u>	<u>724,892</u>
<b>TOTAL FUNDS</b>	<u>192,440</u>	<u>715,369</u>	<u>-</u>	<u>907,809</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,508,206	(1,406,349)	101,857
<b>Restricted funds</b>			
Building fund	<u>758,813</u>	<u>(145,301)</u>	<u>613,512</u>
<b>TOTAL FUNDS</b>	<u>2,267,019</u>	<u>(1,551,650)</u>	<u>715,369</u>

14. DESCRIPTION OF FUNDS

Unrestricted funds

General Fund - These funds are free to use in accordance with the charity’s aims and objectives

Restricted funds

Building Fund – Funds raised to complete the purchase of a large city centre facility.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	23,347	25,400
Total	23,347	25,400