

# **HOUSE OF DESTINY MINISTRIES**



## **Trustees Annual Report and Financial Statements for the Year Ended 28th February 2025**

**Registered Charity Number: 1180251**

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## **Reference and Administrative Details**

### **Registered Charity number**

1180251

### **Principal address**

House of Destiny Ministries  
Gethsemane Revival Centre  
Rickleton Village  
Washington  
Tyne and Wear  
NE38 9ET

### **Trustees**

Kenneth Kanyangu	Chairperson
Amos Bwanya	
Andrew Kanyangu	

## **Report of the Trustees for the Year Ended 29th February 2025**

The trustees present their annual report and financial statements of the charity for the Year Ended 29th February 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 (FRS102) published on 16 July 2014. The report takes account of the requirement for Trustees to report annually on public benefit, and the Trustees have had regard to the Charity Commission's guidance on public benefit.

### **Our Charitable Objectives and Activities**

House of Destiny Ministries is a Christian Church based in Washington, Sunderland, Tyne and Wear, England.

The main objective of the church is to advance the gospel of Jesus Christ in accordance with the Holy Scriptures.

House of Destiny Ministries, whose founding Pastor is Kenneth Kanyangu, is an independent evangelical church based in The United Kingdom and has a branch in Kamloops, Canada. Current congregants are drawn mainly from Tyne and Wear, and surrounding areas such as Middlesbrough, Durham and Northumbria.

### **Structure, Governance and Management**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity and is also registered with the Charities Commission with the charity number 1180251.

House of Destiny Ministries is guided by, The Bible and the Church Constitution. The day-to-day affairs of the church are overseen by the Resident Pastor, who is assisted by a body of Church Elders. The Resident Pastor is the Chairman of the Church Board. Other Elders are appointed as, the Vice Chairman, Secretary, Administrator, Youth leader, Elders in charge of the Men's, Women's, Deacons, Youth and Sunday School leaders.

#### **Church Leadership**

The Church Board is responsible for the day-to-day operations of the charity and managing the volunteers of the charity on behalf of the Trustees. The Pastor is the chairman of the Church Board. The Leadership Team comprises:

Pastor K Kanyangu	Chairman
Elder A Bwanya	Vice Chairman
Elder E Zimuto	Secretary
Elder A Kanyangu (Mr)	Administrator
Elder M Meakin	Committee Member
Elder J Bwanya	Committee Member
Elder G Matongo	Committee Member

Elder V Matongo	Committee Member
Elder M Mutsvairo	Committee Member
Elder C Godzongi	Committee Member
Elder D Mbwanda	Committee Member
Elder B Kanyangu	Committee Member

**The leadership team serve the charity on a voluntary basis and do not get paid.**

### **Appointment of Trustees, Induction and Training**

Trustees are responsible for recruiting new trustees. When new Trustees are appointed, they are provided with an information pack containing copies of the governing documents, annual report, strategic plan, core documents and other supporting papers.

Each new Trustee is linked with an existing Trustee for induction. Training is made available as required and can include providing suitable publications, in-house updates and external events.

### **Charitable Activities**

It has been a very eventful year for House of Destiny Ministries. During the reporting period, we were able to deliver a number of activities. While this is a welcome achievement, our level of activity has not yet fully returned to the pre-COVID period. We have continued to work closely with our partners, friends from various organisations, and volunteers from Sunderland and surrounding areas.

As in previous years, we have also maintained strong relationships with community organisations within Washington and neighbouring communities that share our commitment to serving and supporting local residents.

### **Soup and Coffee Meetings**

The Soup and Coffee meetings have continued throughout the year and have attracted increasing numbers of attendees. Although funding was only secured for six months, the church has continued to support this initiative independently due to its clear value to the community. These meetings provide a safe and welcoming space where friendships and supportive relationships have developed. We strongly hope to sustain and expand this initiative in the future.

### **Rickleton Primary School Partnership**

Our partnership with Rickleton Primary School has continued to grow and strengthen during the year. The church has hosted several large school assemblies, performances, and services, particularly during key periods such as Easter, end-of-year/summer assemblies, and Christmas performances.

The church building provides a larger venue than the school can accommodate, allowing different classes to hold performances on separate days and giving parents more opportunities to attend. These events typically take place during

school hours, which are usually quieter times for the church, making this partnership mutually beneficial.

Although these periods can be particularly busy, with multiple classes visiting at different times, the partnership has been both valuable and well utilised.

### **Carol Service**

The annual Carol Service continues to be a highly valued community event and has grown in popularity, with attendance increasing each year. This year featured a joint choir comprising members of House of Destiny Ministries and the Rickleton community.

In addition, a poetry competition was held in collaboration with Rickleton Primary School. The response was remarkable, with many high-quality poems submitted. Two winners were selected from each class group, and the children were invited to attend the Carol Service and read their poems. Feedback from parents, pupils, and the school was overwhelmingly positive. Teachers and school staff also attended in support, further strengthening our partnership.

### **Community Lunches and Events**

During the Christmas period, a community Christmas lunch was held, attended by several individuals who regularly participate in the Soup and Coffee meetings. This was a positive experience, and we hope to attract more members of the wider community to future events.

During the summer, a sports day was organised with planned activities and food provision aimed at creating a festive and inclusive environment. However, attendance from the wider community was lower than anticipated.

These events are intended to strengthen community bonds and encourage local engagement. As such, further effort is required to improve community participation, and alternative approaches may need to be explored to better meet community interests and needs.

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## **The Church**

### **Board of Trustees and Elders Committee**

The Board of Trustees and Elders Committee express sincere gratitude to church committees, departmental leaders, and the entire congregation for their dedication and collective effort in advancing the mission of the church. The following activities were undertaken during the reporting period.

### **Sunday Services**

Every Sunday, Gethsemane Revival Centre in Rickleton, Washington, hosts a comprehensive 2.5-hour service that includes preaching, teaching, worship

through singing, and prayer. These services are open to both regular members and visitors, welcoming all who wish to attend.

#### Attendance Trends

Average Sunday service attendance has shown noticeable improvement during the reporting period. While attendance has increased significantly compared to the previous year, it has not yet returned to pre-pandemic levels.

The upward trend reflects a wider post-COVID recovery in church participation and suggests renewed interest in spiritual engagement and communal worship.

#### **Men's Fellowship**

The church recognises the important role of the Men's Fellowship in equipping men for their responsibilities within their families, the church, and wider society. However, activity levels within the men's ministry were significantly reduced during the year. The fellowship is still working to re-establish its rhythm in the post-COVID period.

#### **Ladies' Fellowship**

The Ladies' Fellowship continues to play a vital role within the church, offering activities that empower women through biblical teaching and fellowship.

The group has made steady progress in rebuilding momentum following the COVID period. Meetings now incorporate a stronger social element while maintaining opportunities for teaching and spiritual growth. The fellowship has also intentionally involved younger women in planning and decision-making, listening to and implementing their contributions.

#### **Youth Ministry**

Youth and young adult meetings have continued under the leadership of Pastor Kenneth and Mrs Nwenya. House of Destiny Ministries places great importance on nurturing young people, helping them understand the Gospel, live out their faith, and contribute positively to their families, the church, and the wider community.

The church encourages young people to participate in outreach and charitable activities and to support church life through roles such as ushering and teaching in the Children's Ministry.

During the year, a youth camp meeting was organised and was well attended. The event was open to all young people and received very positive feedback, with strong relationships formed and existing bonds strengthened.

#### **Children's Ministry**

House of Destiny Ministries runs a vibrant Children's Ministry for children aged 4 to 11 years. Sessions take place every Sunday and are led by DBS-checked

teachers. Children are taught in age-appropriate groups in separate rooms for approximately one hour.

### **Prayer Meetings, Bible Study, Missions, and Cell Groups**

Pastoral care, fellowship, and church growth continue through weekly prayer meetings held every Friday, as well as Cell Groups/Home Groups meeting on weekdays in various locations.

The church provides spiritual and practical support to members and others during times of illness or bereavement. Regular meetings are held weekly at the Rickleton church premises.

### **Volunteers**

The Trustees acknowledge and deeply appreciate the invaluable contribution of volunteers and church departments, including the Hospitality and Decorations Team, Ushering Ministry, Information and Publicity Team, Children's and Youth Ministries, Praise and Worship Team, and the Ladies' and Men's Fellowships. Their commitment is essential in creating a welcoming environment, delivering education and support, and strengthening engagement within the church and the wider community.



## **Financial Review**

### **Income**

Income for the year FY2025 decreased by 5% compared to the previous year with the bulk of the income coming from Tithes and Offering, total income decreased from £72k to £68k.

Income from tithes and offerings made up 89% of the church's voluntary income. Other income was expected to be £37K; however, a correction relating to income that had been recorded incorrectly in the previous year resulted in other income showing a negative balance of (£1K) this year.

### **Expenditure**

Resources expended totalled £59k down from £61k in FY2023 a decrease of 3%; Expenditure continues to be closely monitored; efficiency and sustainable use of our resources is encouraged in every area of our work.

### **Reserves**

Reserves provide a cushion in the event of shortfalls in income compared to the budget so that charitable activities can be planned and undertaken when intended.

Total reserves at the end of the year, were at £1.9k.

The minimum level of reserves deemed to be required is based on the budgeted expenditure for the next year, with the aim being for general reserves to be between two- and four-months' expenditure with a target of three months; plus, an amount to cover any contingency or risk anticipated.

### **Creditors/Loans**

As at the 28th of February 2025 the Charity owed the following Loans:

Loans To Members	(7,360)
Other Loans	(5,000)
Amount owed to money raised for Roof	(5,000)
These funds were borrowed to the yearly mortgage commitment	
PAYE owed was HM Revenue & Customs	(4,444)

Other loans and loans to Members, were used to support the Charity's mortgage commitments. The Charity expects to repay part of these balances upon receipt of the Gift Aid claim for the 2023–2024 financial year.

The amount owed in respect of designated roof funds represents designated monies temporarily applied to general cash flow and will be reinstated to the designated fund as resources permit.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. In addition, the Trustees have also considered the major risks to which the charity is exposed and have reviewed those risks, establishing systems and procedures to manage major risks.

The positive risk management strategy adopted by the Trustees comprises:

- Quarterly review of the major risks of the charity, the overall risk map, movement in risks, actions taken and an updated risk map presented and discussed at each Trustee meeting.
- Ongoing systems and procedures to mitigate major risks identified.
- Implementation of procedures designed to minimise any potential impact on the charity should these risks materialise.

This strategy of positive risk management identifies significant risks, along with the probability of such risks occurring, the likely level of impact, together with mitigating action. Particular attention is given to those risks having the potential to have the greatest impact on the charity such as reputation, finance, funding, international partnerships and child protection. Procedures to mitigate other identified significant risks are implemented covering areas such as staff retention, erosion of values, mission drift, key relationships and efficiency. Significant opportunities and threats are discussed in more detail at the Trustee meetings.

## **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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees



Pastor Kenneth Kanyangu (Feb 1, 2026 19:29:26 GMT)

Pastor Kenneth Kanyangu  
Chair of Trustees

**Statement of Financial Activities for the Year Ended 28th February 2025**

	<b><u>2025</u></b>	<b><u>2024</u></b>
Voluntary Income	57,886	61,342
Income from Church Activities	5,075	7,748
Other Income	5,666	3,803
Costs of Generating Voluntary Income	(31,586)	(31,474)
Church Activities Costs	(18,560)	(20,421)
Governance Costs	<u>(8,613)</u>	<u>(9,628)</u>
<b>TOTAL SURPLUS/DEFICIT</b>	<b>9,875</b>	<b>11,370</b>

All of the Charity's activities are considered as continuing.

**Balance Sheet as at 28 February 2025**

**Fixed Assets**

Tangible Assets	166,613	170,533
<b>Total Fixed Assets</b>	<b>166,613</b>	<b>170,533</b>

**Current Assets**

Gift Aid Recovery	13,722	2,533
Cash at bank and in Hand	1,900	1,369
Building Fund Money Raised	5,000	
<b>Total Current Assets</b>	<b>20,622</b>	<b>3,902</b>

Creditors Amount Falling within one year (Note6)	(36,904)	
<b>Net Assets less Current Liabilities</b>	<b>(16,282)</b>	<b>(86,098)</b>

Creditors Amount Falling more than one year (Note7)	(60,000)	
<b>Total Assets Less Liabilities</b>	<b>90,330</b>	<b>84,435</b>

<b>Total net Asset or Liabilities</b>	<b>90,330</b>	<b>84,435</b>
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The accounts were approved by the Board of Trustees 28 September 2025 and were signed on their behalf by:

Pastor Kenneth Kanyangu  
**Chair of Trustees**

## **Notes to the Accounts for the Year Ended 28th February 2025**

### **1. Accounting Policies**

#### **Accounting convention**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014 and the Charities Act 2011.

The Trustees have chosen to early adopt the Update Bulletin 1 issued by the Charities Commission on 2nd February 2016 which exempts the charity from the need to prepare a Statement of Cash Flows.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

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**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Building	2% reducing balance
Equipment, Furniture & fittings	2% reducing balance

## Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## Notes to the Accounts Continue ....

### 2. Staff Costs

No employees received emoluments in excess of £60,000.

### 3. Trustees' Remuneration

There were no trustees' remuneration or other benefits for the Year Ended 28th February 2025

There were no trustees' expenses paid for the Year Ended 28th February 2025.

### 4. Tangible Fixed Assets

	<b>2025</b>	<b>2024</b>
Buildings	184,000	184,000
Depreciation Buildings	(19,933)	(16,254)
Office Equipment	12,033	12,033
Depreciation Office Equip	(9,487)	(9,246)
	<b>166,613</b>	<b>170,533</b>

### 5. Debtors

Amounts falling due within one year

	<b>2025</b>	<b>2024</b>
Recoverable Gift Aid(includes 23-24)	13,722	2,533

### 6. Creditors:

Amounts falling due within one year

As at 28 February 2025, the Charity had the following creditors:

<b>Creditors</b>	<b>2025</b>
Loans from members	7,360
Other loans	5,000
Amount owed in respect of designated roof funds	5,000
PAYE and other taxation payable	4,444
<b>Total creditors</b>	<b>21,804</b>
 <b>Mortgage Repayment</b>	 <b>15,000</b>

Included within loans from members is an amount of £2,500 relating to the financial year 2023–2024, which was not reflected in the prior year financial statements.

Loans from members and other loans are unsecured, interest-free, and repayable on demand. The loans were used to meet mortgage commitments. Partial repayment is expected following receipt of the 2023–2024 Gift Aid claim.

Amounts owed in respect of designated roof funds represent designated monies temporarily applied to general cash flow.

Amounts due to HM Revenue & Customs relate to PAYE outstanding at the year end.

## **7. Creditors:**

Amounts falling due more than one year

	<b>2025</b>	<b>2024</b>
Building Loan	60,000	90,000

## **8. Contingencies**

The Trustees have confirmed that there were no contingent liabilities which need to be disclosed.



# **HOUSE OF DESTINY MINISTRIES**

## **Trustees Annual Report and Financial Statements for the Year Ended 28th February 2025**

**Registered Charity Number: 1180251**

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## **Reference and Administrative Details**

### **Registered Charity number**

1180251

### **Principal address**

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Gethsemane Revival Centre  
Rickleton Village  
Washington  
Tyne and Wear  
NE38 9ET

### **Trustees**

Kenneth Kanyangu	Chairperson
Amos Bwanya	
Andrew Kanyangu	

## **Report of the Trustees for the Year Ended 28th February 2025**

### **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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees

Signed   
.....  
Kenneth Kanyangu (Jan 11, 2026 08:08:55 GMT)

Pastor Kenneth Kanyangu  
Chair of Trustees

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES  
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF

House Of Destiny Ministries

In order to assist you to fulfil your duties under the Companies Act 2006 and Charities Commission, we have prepared for your approval the accounts of House of Destiny Ministries for the year ended 28 February 2025 as set out on pages 9- 15 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf).

Nancy Humba-FCCA

Chartered Certified Accountants

JCMH ACCOUNTANTS LTD  
Riverside Business  
Centre, River Lawn  
Rd Tonbridge, Kent  
TN9 1EP

30 December 2025

*Nancy Humba*

## **Financial Review**

### **Income**

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### **Reserves**

Reserves provide a cushion in the event of shortfalls in income compared to the budget so that charitable activities can be planned and undertaken when intended.

Total reserves at the end of the year, were at £1.9k.

The minimum level of reserves deemed to be required is based on the budgeted expenditure for the next year, with the aim being for general reserves to be between two- and four-months' expenditure with a target of three months; plus, an amount to cover any contingency or risk anticipated.

### **Creditors/Loans**

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PAYE owed was HM Revenue & Customs	(4,444)

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### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. In addition, the Trustees have also considered the major risks to which the charity is exposed and have reviewed those risks, establishing systems and procedures to manage major risks.

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**Statement of Financial Activities for the Year Ended 28th February 2025**

	<b><u>2025</u></b>	<b><u>2024</u></b>
Voluntary Income	57,886	61,342
Income from Church Activities	5,075	7,748
Other Income	5,666	3,803
Costs of Generating Voluntary Income	(31,586)	(31,474)
Church Activities Costs	(18,560)	(20,421)
Governance Costs	<u>(8,613)</u>	<u>(9,628)</u>
<b>TOTAL SURPLUS/DEFICIT</b>	<b>9,875</b>	<b>11,370</b>

All of the Charity's activities are considered as continuing.



**Balance Sheet as at 28 February 2025**

**Fixed Assets**

Tangible Assets	166,613	170,533
<b>Total Fixed Assets</b>	<b>166,613</b>	<b>170,533</b>

**Current Assets**

Gift Aid Recovery	13,722	2,533
Cash at bank and in Hand	1,900	1,369
Building Fund Money Raised	5,000	
<b>Total Current Assets</b>	<b>20,622</b>	<b>3,902</b>

Creditors Amount Falling within one year (Note6) (36,904)

**Net Assets less Current Liabilities** **(16,282)** **(86,098)**

Creditors Amount Falling more than one year (Note7) (60,000)

**Total Assets Less Liabilities** **90,330** **84,435**

**Total net Asset or Liabilities** **90,330** **84,435**

The accounts were approved by the Board of Trustees 28 September 2025 and were signed on their behalf by:

Pastor Kenneth Kanyangu  
**Chair of Trustees**

## **Notes to the Accounts for the Year Ended 28th February 2025**

### **1. Accounting Policies**

#### **Accounting convention**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July, 2014 and the Charities Act 2011.

The Trustees have chosen to early adopt the Update Bulletin 1 issued by the Charities Commission on 2nd February, 2016 which exempts the charity from the need to prepare a Statement of Cash Flows.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

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**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Building	2% reducing balance
Equipment, Furniture & fittings	2% reducing balance

## Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## Notes to the Accounts Continue ....

### 2. Staff Costs

No employees received emoluments in excess of £60,000.

### 3. Trustees' Remuneration

There were no trustees' remuneration or other benefits for the Year Ended 28th February 2025

There were no trustees' expenses paid for the Year Ended 28th February 2025.

### 4. Tangible Fixed Assets

	<b>2025</b>	<b>2024</b>
Buildings	184,000	184,000
Depreciation Buildings	(19,933)	(16,254)
Office Equipment	12,033	12,033
Depreciation Office Equip	(9,487)	(9,246)
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### 5. Debtors

Amounts falling due within one year

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### 6. Creditors:

Amounts falling due within one year

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PAYE and other taxation payable	4,444
<b>Total creditors</b>	<b>21,804</b>
 <b>Mortgage Repayment</b>	 <b>15,000</b>

Included within loans from members is an amount of £2,500 relating to the financial year 2023–2024.

Loans from members and other loans are unsecured, interest-free, and repayable on demand. The loans were used to meet mortgage commitments. Partial repayment is expected following receipt of the 2023–2024 Gift Aid claim.

Amounts owed in respect of designated roof funds represent designated monies temporarily applied to general cash flow.

Amounts due to HM Revenue & Customs relate to PAYE outstanding at the year end.

## **7. Creditors:**

Amounts falling due more than one year

	<b>2025</b>	<b>2024</b>
Building Loan	60,000	90,000

## **8. Contingencies**

The Trustees have confirmed that there were no contingent liabilities which need to be disclosed.

# **Independent Examiner's Report on the Accounts of HOUSE OF DESTINY MINISTRIES**

**For the year ended 28th February 2025**

**Registered Charity Number: 1180**

**Company Registration Number: 06092984**

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## **1. Independent Examiner's Report**

I report on the accounts of the charity **HOUSE OF DESTINY MINISTRIES**, registered charity number 1180, for the year ended 28th February 2025.

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## **2. Responsibilities and Basis of Report**

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for preparing the accounts. They have concluded that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is appropriate.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011;
  - Follow the procedures laid down in the General Directions issued by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
  - Report whether any matters have come to my attention.
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## **3. Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions issued by the Charity Commission. The examination included a review of the accounting records, a comparison of the accounts with those records, consideration of any unusual items or disclosures in the accounts and obtaining explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

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## **4. Matters Arising**

During my examination, the following matters have come to my attention:

1. Not all bank accounts were included in the prior year's financial statements, causing minor discrepancies. The balance involved was very low.
2. The charity currently operates too many bank accounts, which can lead to confusion and may have contributed one bank statements being missed in the previous accounting period however the bank balance was very low.

3. It is recommended that the charity appoint an internal bookkeeper to record income and expenditure on a weekly basis. This will improve cash flow monitoring.
  4. Trustees should develop a timetable to settle outstanding loans.
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## **5. Recommendations**

- Reduce the number of bank accounts.
  - Funds set aside for specific purposes, such as upcoming large bills, should be deposited into designated savings accounts rather than opening new accounts. Trustees should document this process clearly to ensure all members are aware and funds are ring-fenced.
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**Signed:** N Humba

**Name:** Nancy Humba

**Relevant professional qualification:** ACCA

**Address:** Riverside Business Centre, River Lawn Road, Tonbridge, Kent, England, TN9 1EP

**Date:** 30<sup>th</sup> December 2025