

House of Prayer for all Nations - Europe Ltd

Scotland · Charity number SC049462

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2019-03-31
Register	View on the OSCR register

Contact

Address	14 McNeil Gardens Glasgow G5 0QH
Website	www.hopfan-europoe.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Activities include regular public worship, prayer, Bible study, preaching and teaching. the Communion of the Lord's Supper. healing the sick, evangelism and mission, locally, regionally, nationally and internationally. the teaching, encouragement, welcome and inclusion of young people. nurture and growth of Christian disciples. education and training for Christian and community service. giving and encouraging pastoral care. supporting and encouraging charitable social action such as providing food and shelter for the homeless, supporting addicts, and those suffer from injustices. Main activities in relation to these objects will be for the furtherment of our objectives: - • Regular Sunday services for worship and teaching • Regular weekly bible studies, to a variety of groups of people, including homeless, those at risk from physical abuse, both employed and unemployed.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The principal purpose of the HOUSE OF PRAYER FOR ALL NATIONS- EUROPE LTD is the advancement of the Christian faith according to the principles of the beliefs stated in the Constitution and to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£22,517	£21,712	-	0
2024-07-31	£25,382	£22,827	-	0
2023-07-31	£30,043	£35,741	-	0
2022-07-31	£32,517	£26,026	-	0
2021-07-31	£8,356	£5,978	-	0
2020-07-31	£11,260	£17,260	-	0

House of Prayer for all Nations - Europe Ltd

Scotland - Charity number SC049462

Accounts

House of Prayers for All Nations – Europe Ltd

TRUSTEES' ANNUAL REPORT

For the Period Ending 31st July 2025

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Reference and Administrative Details

Charity Name: House of Prayer for all Nations - Europe Ltd

Charity Registration No: SC049462

Principal Office: 14 McNeil Gardens
Glasgow, G5 0QH

Registered Office: 14 McNeil Gardens
Glasgow, G5 0QH

Trustees: Jonathan Harlock
Maureen Harlock
Gery Malanda-Mbedi
Pierre Mungombe
Dodee Olangi

Trustees Resigned: Nil

Bankers: BARCLAYS BANK UK PLC

Independent Accountants: Ethnic Minority Resource Centre
Suite 5.6, 5th Floor
Standard Buildings
94 Hope Street
Glasgow, G2 6PH

Independent Examiner: HPJ Accountancy & Consultancy Ltd
Suite 5.6, 5th Floor
Standard Buildings
94 Hope Street
Glasgow, G2 6PH

Trustees' Annual Report

For the Period Ended 31st July 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the period ended 31st July 2025.

Structure, Governance and Management

Constitution

House of Prayers for All Nations – Europe Ltd is a registered Scottish Charity (SC049462), with effect from 22nd July 2019. All its affairs are governed by the Board of Trustees as stipulated in the terms of the Charity Constitution.

Appointment of Trustees

The charity must have not less than 3 and not more than 8 Trustees at any time. Any person who wishes to become a Trustee must be member of the congregation and questions arising from the nomination of any individual to join the board of trustee is decided by a majority of votes (each executive committee member present has one vote) and in case of an equality of votes the chairman usually have a second or casting vote.

Therefore, the Trustee appointment is in accordance with the constitution. House of Prayers for All Nations – Europe Ltd is responsible for induction of any new elected Trustee which involves awareness of a Trustee's responsibilities, the Governing document, administrative procedures, the history, and philosophical approach of the charity.

A new Trustee would receive copies of the previous year's annual report and accounts and a copy of the Office of Scottish Charity Regulator leaflet; "The Essential Trustee: What do you need to know".

Organisational structure

The constitution gives the trustees the power to apply the funds in such a manner as they think fit. The Trustees are the managerial arm of the charity. They meet regularly and make decisions for and on behalf of the charity. Major decisions of a managerial and financial nature are minuted.

Management & Governance

The charity is controlled by its governing document, a constitution, and constitutes a Scottish Charitable Incorporated Organisation. For Trustees meetings, a quorum shall comprise of at least three of the Trustees and decisions shall be made based on a majority vote.

The Trustees shall be responsible for the finances of the charity and the preparation of the annual accounts which shall be independently examined or audited as required by statute and made available for public scrutiny if required.

House of Prayers for All Nations – Europe Ltd

Objectives and Activities

The principal purpose of the HOUSE OF PRAYER FOR ALL NATIONS – EUROPE LTD is the advancement of the Christian faith according to the principles of the beliefs stated in the Constitution and to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world

Activities include but are not restricted to: regular public worship, prayer, Bible study, preaching and teaching; the Communion of the Lord's Supper; healing the sick, evangelism and mission, locally, regionally, nationally and internationally; the teaching, encouragement, welcome and inclusion of young people; nurture and growth of Christian disciples; education and training for Christian and community service; giving and encouraging pastoral care; supporting and encouraging charitable social action such as providing food and shelter for the homeless, supporting addicts, and those suffer from injustices.

Main activities in relation to these objects

The House of Prayers for All Nations – Europe conducts the following for the furtherment of our objectives: -

- Regular Sunday services for worship and teaching
- Regular weekly bible studies, to a variety of groups of people, including homeless, those at risk from physical abuse, both employed and unemployed
- Regular prayer meetings including fasting
- Monthly meeting for seeing the power of God move by way of healing
- Preaching of the gospel in many different environments
- Supporting those in need, both financially and in kind

Achievement and performance

House of Prayer has fully returned back to the normal regular meeting and prayer schedules though we have continued to use technology such as zoom for some of our meetings, but our cell group meeting and weekly bible studies have fully got back to physical meetings.

Our healing meetings have been held much in physical and some via zoom, and we have continued seen people healed of various conditions including depression, cancer and diabetes.

Due to an active support, House of Prayer for All Nations has continued with the series of Voice of Healing on TBN television.

Throughout the time we have seen a growth in numbers attending both physical and via zoom, and seen people grow in their faith and activities such as praying for people to be healed, and seeing these people healed.

House of Prayer continues with the commitment of supporting people who are in deep financial need with the provision of small grants and food, in the Glasgow area.

House of Prayers for All Nations – Europe Ltd

Financial Review

General review:

During the financial period ending on 31st July 2025, the total income amounted to £22,517 which consists of income from donations, offerings and tithes collected from the congregation. The total expenditure for the year was £21,712. The overall annual financial result was an operational surplus of £805.

Reserve Policy

The House of Prayers for All Nations – Europe leadership has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (“the free reserves”) held by the charity should be between three and six months of the resources expended, which equates to from £5,428 to £10,856 should be in general funds. However, at this moment the trustees believe that there should be fresh financial ideas to boot the financial position to continue with the current activities of the charity as we have a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves which amount to £109 is not a good level and the trustees are unsatisfied with this position.

Risk management

The Board of Trustees is aware and has assessed the major risks to which House of Prayers for All Nations – Europe is exposed, those related to the operations and finances and is satisfied that the systems in place are robust enough to mitigate all major risks.

Future Plans

The Trustees plan to continue to promote the Christian Faith by involvement in the community and beyond as set out in the objectives.

Approved by the trustees on 14th April 2026 and signed on their behalf by: -



Jonathan Harlock
Chairman

House of Prayers for All Nations – Europe Ltd

Independent Examiner's Report

For the period ended 31st July 2025

Independent Examiner's Report to the Trustees of House of Prayers for All Nations – Europe Ltd.

I report on the financial statement of the charity for the period ended 31st July 2025, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 449(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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 view given by the accounts.

Independent examiner's statement

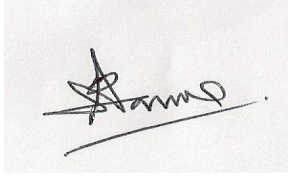
In connection with my examination, no matter has come to my attention: -

1. Which gives me reasonable cause to believe that in any material respect, the requirements: -

- To keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- To prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

Have not been met

2. I would however recommend that the charity continue to maintain all accounting documents and records in accordance with the 2005 Act, and the accounts should comply with Regulation 9 of the 2006 Accounts Regulations (as amended).

A handwritten signature in black ink, appearing to be 'HPJ', with a long horizontal line extending from the end of the signature.

28/04/2026

HPJ - CA

Suite 5.6, 5th Floor,
Standard Buildings
94 Hope Street
Glasgow, G2 6PH

Relevant professional qualifications and body

Qualified Accountant – Member of AIA & ACIE

House of Prayers for All Nations – Europe Ltd

Statement of Financial Activities For the period ending 31st July 2025

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024	Further Details
	£	£	£	£	
Income & Endowments from:					
Donations & Legacies	22,493	0	22,493	25,381	3
Charitable Activities	0	0	0	0	4
Investments	24	0	24	0	5
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	22,517	0	22,517	25,381	
Expenditure on:					
Raising Funds	0	0	0	0	
Charitable Activities	19,610	0	19,610	21,608	6
Other	<u>2,102</u>	<u>0</u>	<u>2,102</u>	<u>1,219</u>	7
Total	21,712	0	21,712	22,827	
Net gains/(losses) on investments					
Net income/(expenditure)	805	0	805	2,554	
Transfers between funds	0	0	0	0	
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets	0	0	0	0	
Gains/(losses) on investment assets	0	0	0	0	
Actuarial gains/(losses) on defined benefit pension schemes	0	0	0	0	
Net movement in funds	805	0	805	2,554	
Reconciliation of funds					
Total funds brought forward	(696)	0	(696)	(3,250)	
Total funds carried forward	109	0	109	(696)	

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended derived from continuing activities.

House of Prayers for All Nations – Europe Ltd

Balance Sheet

As at 31st July 2025

	2025	2024	
Fixed Assets			
Tangible Assets	1,331	1,774	9
Investments	<u>0</u>	<u>0</u>	
Total Fixed Assets	1,331	2,831	
Current Assets			
Debtors	0	0	
Income accrued	0	0	10
Cash at bank & in hand	<u>880</u>	<u>1,479</u>	
Total Current Assets	880	1,479	
Liabilities			
Creditors amount falling due within one year	<u>2,102</u>	<u>1,355</u>	11
Net Current assets	(1,222)	(492)	
Total assets less current liabilities			
Creditors amount falling due after one year	0	2,594	
Net Assets	109	659	
The funds of the charity:			12
Church Building Reserve	0	0	
General Reserve	0	0	
Unrestricted income funds	109	(696)	
Restricted income funds	0	0	
Total Funds	109	(696)	

The notes at pages 12 to 16 form part of these accounts.

Approved by the trustees on 05th July 2025 and signed on their behalf by:

Jonathan Harlock

Chairperson

House of Prayers for All Nations – Europe Ltd

Statement of Cash Flows

For the year ending 31st July 2025

	<u>2025</u>	<u>2024</u>	
Cash flows from operating activities:			13
<i>Net cash provided by (used in) operating activities</i>	<u>(623)</u>	<u>1,198</u>	
	(623)	1,198	
Cash flows from investing activities:			
Purchase of Office Equipment	0	0	
Proceed from Sales of Investment	0	0	
Interest	<u>24</u>	<u>0</u>	
Net cash provided by (used in) investing activities	24	0	
Cash flows from financing activities:			
Cash inflows from Borrowing	<u>0</u>	<u>0</u>	
Net cash provided by (used in) financing activities	0	0	
Increase (decrease) in cash & cash equivalents in the year	(599)	1,198	
Cash & cash equivalents at the beginning of the year	<u>1,479</u>	<u>281</u>	
Total cash & cash equivalents at the end of the year	880	1,479	
Reconciliation of net income/(expenditure) to net cash flow from operating activities.			
	805	2,554	
Adjustments for:			
Depreciation charges	444	708	
(Gains)/losses on investments	0	0	
Dividends, interest & rent from investments	0	0	
Loss/(profit) on sale of fixed assets	0	0	
(Increase)/decrease in stocks	0	0	
(Increase)/decrease in debtors	0	0	
Increase/(decrease) in creditors	<u>(1,872)</u>	<u>(2,064)</u>	
Net cash provided by (used in) operating activities	(623)	1,198	
Analysis of cash and cash equivalents			
Cash at Bank and in hand	880	1,479	
Notice deposits (less than 3 months)	0	0	
Overdraft facility repayable on demand	0	0	
Total bank and cash equivalents	880	1,479	

Notes to the Statement of Financial Activities

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) 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 Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Christ Ambassadors' Community Church meet the definition of a public benefit entity under FRS 102

Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items were required.

c) Preparation of the accounts on a going concern basis

The Trustees believe there is no foreseeable circumstance to restrict the Charity from continuing a Going Concern.

d) Income

Income is recognised when received. However, in accordance with FRS102, income is accrued if not received in the financial year commensurate with the activity of the charity.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific artistic projects being undertaken by the Charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7

i) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance method, as follow; Office furniture and equipment at 20%, and Motor Vehicle at 20%. Church Building is not depreciated.

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Transition to FRS 102

No subsequent restatement of items has been required in making the transition to FRS 102. The charity prepared the accounts on accrual basis and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP [FRS 102]), and Companies Act 2006.

House of Prayers for All Nations – Europe Ltd

2. Legal status of the Charity

House of Prayers for All Nations - Europe Ltd was recognised as a Scottish charity with effect from 31st of March 2019. The Charity is administered in accordance with the terms of the Charity Constitution.

<u>3. Income from donations and legacies</u>	<u>2025</u>	<u>2024</u>
General Donations	<u>22,493</u>	<u>25,381</u>
	22,493	25,381

House of Prayers for All Nations - Europe is grateful to the charities who gave grant funding. In accordance with FRS102 and the Charities SORP (FRS102), the economic not recognised in the accounts.

4. Income from charitable activities

Gift Aid Claim Accrued	0	0
Small Donations Claim	<u>0</u>	<u>0</u>
	0	0

5. Investment Income

Bank interest	24	0
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6. Analysis of expenditure on Charitable Activities

Restricted

Training	0	0
Salaries	0	0
Other	<u>0</u>	<u>0</u>
	0	0

Unrestricted

General Expenses	19,610	22,827
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Total	19,610	22,827
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House of Prayers for All Nations – Europe Ltd

7. Analysis of governance & support costs

Professional fees	2,102	1,219
Salaries, wages & related costs	0	0
General office & general charity expenses	0	0

8. Analysis of staff costs

Salaries & Wages	0	0
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The charity Trustees did not receive any benefits from employment. No charity trustee payment for professional services nor had personal expenses reimbursed. There was no party transactions. The Charity does not operate a defined contribution pension scheme there is no pension cost charged for the period to represent contribution payable to the scheme.

9. Tangible Fixed Assets

Tangible fixed assets

	<u>Church Building</u>	<u>Computer & equipment</u>	<u>Furniture & Fittings</u>	<u>Totals</u>
	£	£	£	£
<u>Cost</u>				
As at 01.08.2024	-	3,814	-	3,814
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31.07.2025	-	3,814	-	3,814
<u>Depreciation</u>				
As at 01.08.2024	-	2,040	-	2,040
Charge for year	-	444	-	444
As at 31.07.2025	-	2,484	-	2,484
<u>Net Book Value</u>				
As at 31.07.25	-	1,331	-	1,331
As at 31.07.24	-	1,774	-	1,774

Fixture & Fittings, Computer & Equipment are depreciated at 25% Reducing Balance, while Church Building is not depreciated.

10. Debtors & Accrued Income

Other Debtors	0	0
Total	0	0

House of Prayers for All Nations – Europe Ltd

11. Liabilities: amounts falling due within a year.

Accrued expenses	2,102	2,594
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12. Funds of the charity

General Reserves (Accruals)	109	(696)
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Bank and Cash – Unrestricted	880	1,479
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Bank – Restricted	0	0
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Other	<u>0</u>	<u>0</u>
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Total of bank account	<u>880</u>	<u>1,479</u>
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Unrestricted income funds	109	(696)
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Restricted Income Funds	0	0
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Total funds of the charity	109	(696)
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13. Cash flows from operating activities

Net movement in funds	880	1,479
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Bank and Cash in hand	880	1,479
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