REGISTERED CHARITY NUMBER: 1111284

NEW LIFE DESTINY BAPTIST

CHURCH

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 31st OCTOBER 2025

J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBORUOGH
NN9 5YF

NEW LIFE DESTINY BAPTIST CHURCH

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1111284

Registered office
Harmondsworth Baptist Church
High Street
Harmondsworth
West Drayton
UB7 0AH

Trustees
Rev. Stephen Kasuvu
Rev. Walter Orinda
Rev. Lilian Orinda

Accountants
J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st October 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a declaration of trust dated 24th May 2005 with charity registration number 1111284.

The objectives of the charity:

- The advancement of christian faith.
- Any other charitable purpose.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £1,427. (2023 surplus: £16,803).

Approval

The report was approved by the board of trustees on …… 2025 and signed on their behalf by:

_____

Walter Orinda

NEW LIFE DESTINY BAPTIST CHURCH

Independent Examiner's Report
To the Trustees

NEW LIFE DESTINY BAPTIST CHURCH
I report on the accounts of the church for the year ended 31st October 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner
The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.
Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

1) Examine the accounts under section 145 of the 2011 Act.
2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
   - proper accounting records are kept (in accordance with section 41 of the Act)
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or

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

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services Limited
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st October 2025
Incorporating the Income and Expenditure Account

	Note	2025	2024
		£	£
Incoming Resources			
Incoming resources from generated funds			
Voluntary income	**2**	51,248	74,476
Gift aid - accrued		12,304	17,443
Total Incoming Resources		**63,552**	**91,919**
Resources expended			
Charitable activities			
Repairs & maintenance		12,392	31,149
Conferences & Church activities		1,790	13,000
Rent & Rates		18,951	19,137
Telephone, internet & web		698	1000
Bank charges		5	-
Church Supply		6,125	-
Salaries & wages		-	17,849
Motor vehicle expenses		429	5.099
Gift & Donations		11,171	7,768
Subsistence & Travel		6,168	7,533
Professional fees		1,829	2,024
Mission		-	400
Insurance		810	1,685
Printing and stationery		888	563
Depreciation of fixed assets		877	1,015
		62,133	**108,222**
Governance costs	**3**	**500**	**500**
Total resources expended		**62,633**	**108,722**
Net incoming/ (outgoing) resources		**919**	**(16,803)**
Balances carried forward at 31st October 2025		**919**	**(16,803)**

There were no recognised gains or losses in the year. All activities derive from continuing operations.

NEW LIFE DESTINY BAPTIST CHURCH

Balance Sheet as at 31st October 2025

	Note		2025	2024
			£	£
Fixed assets				
Tangible fixed assets	**4**		6,244	7,121
Current assets				
Debtors	**5**	18,304		23,443
Cash at bank and in hand		10,333		3,398
		28,637		26,841
		(500)		(500)
Net current assets/(liabilities)			28,137	26,341
Net assets			**34,381**	**33,462**
Represented by:				
Funds of the charity				
Reserves			33,462	50,268
Net incoming resources			919	(16,803)
			34,381	**33,462**

The financial statements were approved by the Trustees on ……2025 and signed on their behalf by:

Rev. Walter Orinda_____

Trustee

Notes to the financial statements for the year ended 31st October 2025

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method.

Equipments – 12%
Motor vehicle - 25%
Fixtures & fittings – 6.5%

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

Notes to the financial statements for the year ended 31st October 2025

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2025 £
Voluntary income			
Tithes and offerings	51,248	-	51,248
	51,248	-	51,248

3. Governance costs

	£
Accountancy fees	500
	500

Notes to the financial statements for the year ended 31st October 2025

4. Tangible fixed assets

	Fixtures & Fittings £	Church Equipments & Instruments £	Motor Vehicle £	Total £
Cost				
At 1st November 2024	1,850	18,266	10,495	30,611
Additions	-	-	-	-
At 31st October 2025	1,850	18,266	10,495	30,611
Depreciation				
At 1st November 2024	1,197	12,249	10,044	23,490
Charge	42	722	113	877
At 31st October 2025	1,239	12,971	10,157	24,367
Net book value 2025	611	5,295	338	6,244
Net book value 2024	653	6,017	451	7,121

5. Creditors – amounts falling due within one year

	2025 £	2024 £
Debtors – Due from HMRC	12,304	17,443
Trinity Place Ltd	6,000	6,000
	18,304	23,443

6. Creditors – amounts falling due within one year

	2025 £	2024 £
Creditors & accruals	500	500
	500	500

Notes to the financial statements for the year ended 31st October 2025

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st October 2025.

Operating lease commitments

The church had no operating lease commitments as at 31st October 2025.