CHARITY REGISTRATION NUMBER: 1149606

DESTINED TO REIGN CHURCH

Unaudited Financial Statements

31 December 2025

DESTINED TO REIGN CHURCH

Financial Statements

Year ended 31 December 2025

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DESTINED TO REIGN CHURCH

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	DESTINED TO REIGN CHURCH
Charity registration number	1149606
Principal office	75 KING STREET DUDLEY WEST MIDLANDS DY2 8QB
The trustees	Mr.C ITOKO-MUNONGO Mr. C K AMOURI PASTOR C MATONDO

Structure, governance and management

The organisation is a registered charity on 22 January 2012; we are now on our 11th years of operation. The organisation was established under a Memorandum and Articles of charity (Constitution), which established the objects, and powers of the charitable organisation. Under the requirements of the Memorandum and Articles of charity, members of the Management Committee are elected to serve for a period of three years after which they must re-elected at the next Annual General Meeting. Structure We thank all the works that have been done; the Trustees will restructure the organisation by appointing new members within the board of Trustees and the Management Committee during the financial year 2023-2024. The Chair, Secretary and Treasurer have made up the board of the trustees of the charity and there will be more steering groups to be set up to cover the range of activities that will be delivered by the charity. There are five steering groups will be part of the management Committee: Children, Young People, Older people, Social Media and Project Management.

Objectives and activities

Objectives and Activities
The charitable purposes of our organisation, as set out in the objects contained within the Memorandum of Association, are to support young people and vulnerable individuals within the Black Country and surrounding areas. The charity aims to advance the Christian faith for the benefit of the public through the preaching of the Gospel of Jesus Christ, the teaching of the Word of God, biblical seminars, prayer meetings, and conferences. The organisation also seeks to promote both the spiritual growth and physical well-being of its members. In addition, the charity works to relieve unemployment for the public benefit by providing support and assistance to individuals seeking employment opportunities. The organisation is also committed to advancing the lives of young people and relieving their needs by delivering support programmes and activities that develop their skills, capacities, and capabilities, enabling them to become mature, responsible, and active members of society. Over the years, the organisation has continued to grow by developing and delivering a wider range of activities for its beneficiaries. The charity has successfully secured funding, enabling it to better serve members of the community according to their individual needs. Throughout the 2025-2026 financial year, the Board members carried out regular reviews focusing on the organisation's achievements and identifying key areas for improvement as part of the charity's ongoing annual review process.
Public Benefit
The trustees of Destined to Reign Church have followed the guidance from the Charity Commission for the purpose of public benefit. The trustees consider that all planned activities will contribute to meet the objectives that the charity has set. The objectives of the charity are to support young people and all members of the community in Dudley borough. The present report focuses attention on activities and services that we have delivered during this financial year on 31 December 2025. And also the financial side of the organisation as the accountant has produced the report following the income in and out during this period. Our charity benefits from numerous funding and donations from members of the church, which make the organisation to be able to serve people who are in needs. The charity would like to give a big thanks to The National Lottery Community Fund, The Grimmit Trust, Bishop Radford Trust and Postcode Local Trust. Trustees and the Management Committee are very grateful to all the funders and all members of Destined to Reign Church for their support that they have provided for the development of the organisation. Who benefit from our services? All of our activities are open to everyone, with priority given to those who are most in need. The delivery of our activities depends on the availability of funding. At times, we support a greater number of people than originally anticipated; however, our volunteers always do their best to assist everyone who comes seeking support. Over the past few years, we have seen an increase in the number of migrants arriving in the borough, which has led to a rise in the number of beneficiaries accessing our services. Destined to Reign is committed to its Equal Opportunities Policy. We provide our services and activities to all members of the public and do not discriminate on the grounds of faith, ethnic background, age, disability, gender, or political affiliation. Volunteers
The charity is extremely grateful for the dedication, commitment, and hard work of all its volunteers in serving members of the local borough and surrounding communities. Our volunteers play a vital role in the life and success of the organisation, and their contributions continue to make a significant difference to the people and families we support. Through their time, compassion, and willingness to help others, our volunteers contribute to the effective delivery of the charity's programmes, activities, and community initiatives. Their support enables the organisation to respond to the growing needs of beneficiaries and to maintain a welcoming and inclusive environment for all members of the community. The Trustees recognise and deeply appreciate the valuable contribution made by every volunteer. Without their continued support, many of the charity's activities and services would not be possible. The charity recruits new volunteers in line with the development and availability of activities, projects, and community programmes. Recruitment is also guided by the number of participants involved in each project and the level of support required to deliver services effectively and safely. The organisation remains committed to encouraging community involvement and providing opportunities for individuals who wish to volunteer and contribute positively to the work of the charity. Trustees Responsibility The Management Committee meets three times each year, with an average attendance

rate of 100%. These meetings are held to review the charity's activities, assess progress made throughout the year, and plan strategically for future projects and services. Each committee member carries specific responsibilities that contribute to the effective running and development of the organisation. All members of the Board and Management Committee give their time voluntarily, demonstrating dedication and commitment to serving both the local community and the church. The charity is extremely grateful for their continued support, leadership, and willingness to use their skills and experience for the benefit of others. Trustees and committee members work collaboratively by sharing ideas, discussing challenges, and making decisions collectively in order to develop initiatives that positively impact the organisation and the wider community. The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable charity law and United Kingdom Accounting Standards. The financial statements are prepared for each financial year and are intended to provide a true and fair view of the charity's financial position, including its income, expenditure, incoming resources, and the application of those resources during the reporting period. The Trustees are also responsible for maintaining proper accounting records that accurately disclose the financial position of the charity at all times. These records enable the Trustees to ensure that the financial statements comply with the relevant legal and regulatory requirements. In addition, the Trustees have a duty to safeguard the charity's assets and to take all reasonable steps to prevent and detect fraud, financial misconduct, and other irregularities. The Board of Trustees remains committed to continuing the delivery of activities and services in response to the identified needs of our primary target groups and other beneficiaries within the local community where the organisation operates. The charity continues to encourage members of the local community to become volunteers and actively support vulnerable individuals and families who rely on the organisation's services. The Board of Trustees regularly reviews the skills, knowledge, and experience required to ensure effective governance and leadership of the charity. All Trustees continue to serve on a voluntary basis and receive no financial benefit or remuneration from the charity for their work and contributions.

Risk Management

The Trustees actively review and assess the major financial and non-financial risks facing the charity to ensure that appropriate measures are in place to minimise potential risks and protect the organisation, its staff, volunteers, beneficiaries, and assets. Where risks cannot be completely avoided, the charity ensures that suitable insurance cover and appropriate physical protection measures are provided. Risk management remains a standing agenda item at every Board meeting, allowing Trustees to to regularly monitor existing risks, identify emerging challenges, and review the effectiveness of current control measures. Significant external risks, particularly those relating to funding and financial sustainability, continue to be carefully considered and discussed at both Board and sub-committee level to ensure the long-term stability of the organisation. Internal control risks are reduced through the implementation of clear procedures and systems for the authorisation and monitoring of all financial transactions, projects, and operational activities. The charity maintains appropriate financial controls and governance arrangements to ensure accountability, transparency, and effective management of resources. The organisation also has procedures in place to ensure compliance with health and safety requirements for staff, volunteers, service users, and visitors. The Trustees are committed to maintaining a safe and supportive environment for everyone involved in the charity's activities and services.

Achievements and performance

Achievements and Performance
The charity delivers a wide range of services and activities that contribute to the public benefit, underpinned by its Equality and Diversity Policy. The organisation is committed to supporting people from all backgrounds across the Dudley Borough, ensuring that its services remain inclusive, accessible, and responsive to the needs of the local community. The charity is based on King Street in Dudley Town Centre, within the West Midlands. Dudley is recognised as an area with a relatively young and culturally diverse population, while also experiencing significant levels of social and economic deprivation. These challenges continue to highlight the importance of accessible community support services and targeted intervention programmes for vulnerable individuals and families. In response to these local needs, the charity continues to develop and deliver activities and services aimed at improving the well-being, inclusion, and opportunities available to members of the community. The organisation works to support individuals facing social, economic, emotional, and spiritual challenges, while encouraging community cohesion and participation. To demonstrate the public benefit provided by the charity, the following section outlines the services, projects, and activities delivered during the year ended 31 December 2025. 1. Children and Young People Activities and Impact
The charity has delivered a wide range of activities aimed at supporting children, young people, and other vulnerable members of the community. These activities have provided safe, engaging, and educational spaces where participants can develop new skills, build confidence, form positive relationships, and improve their overall wellbeing and mental health indoor activities that have inspired young people, strengthened their confidence, and significantly improved their overall wellbeing and mental health. Funding received from Postcode Local Trust, played an important role in sustaining and expanding our youth-focused programmes. This support enabled the organisation to provide meaningful activities that promoted personal development, social inclusion, positive relationships, and greater engagement within the community. Additional funding from The National Lottery Community Fund has also been valuable in helping to reduce anti-social behaviour and prevent young people from becoming involved in youth crime. The activities provided constructive alternatives, positive role models, mentorship, and safe spaces where children and young people could develop their confidence, learn new skills, and make positive choices about their future. Funding from Bishop Radford Trust has also had a positive impact, supporting activities for young people as well as befriending opportunities for older people. This has helped to strengthen relationships withing the community and provide opportunities for individuals to feel more connected and supported. Throughout the year, the church has continued to run regular Bible study sessions for children and young people with a focus on helping them develop and understanding od Christianity and its values. We have seen significant progress among many of the children and young people, who participate. Overall, the support received from our funders has enabled the organisation to continue providing valuable opportunities for children, young people, and older members of the community, contributing to improved wellbeing, stronger relationships, increased confidence, and greater community participation.
2. Adults and Families Activities
A range of family workshops was organised to strengthen, encourage and support families during challenging period. Through our Drop-in Centre, adults and families received individualised support based on their specific needs. This has been particularly beneficial for families who face language barriers, as English is not their first language. Funding from Postcode Local Trust played an important role in delivering these activities. Our family activities were designed to strengthen families' relationships, promote integrate withing British society, and encourage adults to pursue education, attend college, develop their skills and seek employment opportunities. In addition, the church continues to support families through home visits, providing practical and emotional support, identifying their needs and offering prayer and encouragement. Overall, these activities have had a positive impact on the families and individuals we support. We have seen increased confidence, improved wellbeing and renewed hope among many participants. The combination of practical support, community activities and emotional and spiritual encouragement has helped individuals and families feel less isolated and better able to cope with the challenges they are facing. 3. Older People Project
The charity organised a range of activities for older people, including social coffee and tea

mornings, to help reduce loneliness and social isolation. These activities provided participants with opportunities to socialise, build friendships, and enjoy a safe and welcoming environment. Funding from The Hedley Foundation supported the delivery of these activities and enabled us to provide additional support to participants to improve their overall wellbeing and address issues affecting their mental health. Our Pastoral Team was also available to offer prayer and spiritual support to those who requested it, helping to encourage and strengthen their faith. We plan to organise and develop more activities for older people in the future, with the aim of continuing to reduce loneliness and social isolation and promoting better mental, emotional, and social wellbeing within the community. 4. Drop in Centre The organisation's Drop-in Centre provided valuable one-to-one support to individuals and families experiencing a range of difficulties. Our experienced volunteers supported beneficiaries, particularly those for whom English is not their first language, helping them to understand and manage important matters. Assistance with benefit-related issues, bills, reading and understanding letters, completing forms, and accessing appropriate services. The Drop-in Centre continues to be an important source of support due to the increasing number of migrants, refugees, and asylum seekers living in the borough. Our volunteers have provided advice, practical assistance, and signposting to many beneficiaries, helping them access the appropriate services and support. We are grateful to our funders for making this important work possible and enabling us to continue supporting vulnerable members of our community. 5. Plans for Future Periods Due to the increase in the cost of living, Destined to Reign plans to strengthen its support for individuals and families experiencing financial hardship. We will continue to develop activities that help people affected by poverty and provide practical support to families who may be struggling to meet their basic needs. We will seek further funding to deliver activities that promote positive mental health and wellbeing and help reduce loneliness and social isolation. Through these activities, we aim to to improve the physical, emotional, and mental wellbeing of our beneficiaries and help them feel more connected to their community. We will also aim to maintain and develop our Drop-in Centre to ensure continued support for people who face language barriers, particularly those for whom English is not their first language, as well as older people and other vulnerable members of the community. The Centre will continue to provide a safe and welcoming environment where individuals can receive advice, practical support, and appropriate signposting. Destined to Reign will remain committed to delivering high-quality services that meet the needs of our beneficiaries and support the achievement of our charitable objectives. We will also develop more activities for children and young people, with a focus on positive engagement, personal development, and reducing the risk of crime and antisocial behaviour. We will continue to maintain our facilities as a safe, welcoming, and inclusive space where all beneficiaries can feel secure, respected, supported, and valued. Financial Review We would like to express our sincere gratitude to all our funders, donors, and supporters who have continued to support Destined to Reign through their generous contributions. During the 2025/2026 period, the charity did not receive significant levels of funding. Despite these financial challenges, we remained committed to continuing our services and supporting beneficiaries within the community. Moving forward, the organisation will continue to actively seek new funding opportunities and develop alternative sources of income to strengthen its financial sustainability. We will also seek guidance and support from external expertise to help us identify and develop sustainable revenue streams and ensure that the charity can continue delivering high-quality services to those who need them. Principal Funding Review The principal sources of income for the charity during 2025/2026 were grants received from funders and donations from members of the church. We are extremely grateful to our funders and church members for their continued generosity and support, which has enabled the organisation to continue its activities and services within the community. The charity is also grateful to continue receiving Gift Aid from HM Revenue & Customs (HMRC). This additional income has provided valuable support towards the organisation's running costs, including the payment of essential bills and other operational expenses. We would like to sincerely thank all church members for their generous contributions and ongoing commitment to supporting the charity. The organisation did not receive any income from outside the United Kingdom during the reporting period, as the charity is constituted and operates within the United Kingdom

General Information
The charity is a public benefit entity limited by guarantee and is registered in England and Wales. The registered office of the charity is: Destined to Reign Church

75 King Street
Dudley
West Midlands
DY2 8QB
United Kingdom
Basis of Preparation
The Financial Statements have been prepared on the historical cost basis, except where certain financial assets and liabilities and investment properties are measured at fair value through income or expenditure. The Financial Statements are presented in sterling (£), which is the functional and reporting currency of the entity. Fund Accounting Unrestricted funds are funds that are available for use at the discretion of the trustees to support and further the charitable objectives of the organisation. Designated funds are unrestricted funds that have been set aside by the trustees for a specific future project, activity, or commitment. Although designated for a particular purpose, these funds remain unrestricted. Restricted funds are funds that are subject to specific conditions or restrictions placed on their use by the donor or through the terms of a particular appeal. Restricted funds are classified into two categories: restricted income funds and endowment funds. Incoming Resources All incoming resources are recognised in the Statement of Financial Activities when the charity has an established entitlement to the income, it is probable that the economic benefits associated with the transaction will flow to the charity, and the amount can be measured reliably. The following accounting policies apply to specific categories of income: " Donations and grants: Income from donations and grants is recognised when there is sufficient evidence that the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. " Legacy income: Legacy income is recognised when receipt is considered probable and the charity's entitlement to the legacy has been established. " Donated goods: Donated goods are recognised at their fair value where this can be measured reliably. Where fair value cannot be reliably determined, the value is based on the cost to the donor or the estimated resale value of the goods. " Donated facilities and services: Donated facilities and services are recognised in the accounts when they are received, provided that their value can be measured reliably. Resources Expended
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any irrecoverable VAT and is classified under the relevant headings within the Statement of Financial Activities. The following accounting policies apply to expenditure: " Expenditure on raising funds: This includes all costs associated with fundraising activities and events, non-charitable trading activities, and the sale of donated goods. " Expenditure on charitable activities: This includes all costs incurred in carrying out activities that further the charity's objectives and benefit its beneficiaries. This includes relevant support costs and governance costs that are allocated to charitable activities. " Other expenditure: This includes expenditure that does not relate to raising funds or directly form part of the charity's charitable activities. All costs are allocated to the expenditure categories that reflect the use of the resources. Direct costs that can be attributed to a specific activity are allocated directly to that activity. Tangible Assets
Tangible assets are initially recognised at cost and subsequently stated at cost less accumulated depreciation and any accumulated impairment losses. Where tangible assets are carried at revalued amounts, they are recorded at their fair value at the date of revaluation, less any subsequent accumulated depreciation and accumulated impairment losses. Financial Instruments A financial asset or financial liability is recognised when the charity becomes a party to the contractual provisions of the relevant financial instrument. Basic financial instruments are initially recognised at the amount receivable or payable, including any directly attributable transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be received or paid, without discounting. Where investments in shares are publicly traded, or where their fair value can otherwise be measured reliably, they are subsequently measured at fair value, with changes in fair value recognised in income or expenditure. All other such investments are subsequently measured at cost less any impairment losses. Other financial instruments, including derivatives, are initially recognised at fair value. Where payment for an asset is deferred beyond normal business terms, or where the arrangement is financed at an interest rate that is not a market rate, the asset is measured at the present value of the future payments, discounted at a market rate of interest applicable to a similar debt instrument. All equity instruments, regardless of significance, and other individually significant financial assets are assessed individually for impairment. Other financial assets are

assessed either individually or collectively, based on similar credit risk characteristics.

Funds held as custodian trustee

The trustees' annual report was approved on 09/9/26 and signed on behalf of the board of trustees by: Charles Matondo

PASTOR C MATONDO
Trustee

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DESTINED TO REIGN CHURCH

Independent Examiner's Report to the Trustees of DESTINED TO REIGN CHURCH

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of DESTINED TO REIGN CHURCH ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

9th Sept. 2026

GODFREY MASSA (Certified Accountant)
Independent Examiner

DESTINED TO REIGN CHURCH

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	41,675	17,947	59,622	72,639
Total income		41,675	17,947	59,622	72,639
Expenditure					
Expenditure on charitable activities	**5,6**	40,736	15,680	56,416	68,845
Total expenditure		40,736	15,680	56,416	68,845
Net income and net movement in funds		939	2,267	3,206	3,794
Other recognised gains and losses					
Other recognised gains/(losses)		92,530	1,483	94,013	94,013
Net movement in funds		93,469	3,750	97,219	97,807
Reconciliation of funds					
Total funds brought forward		18,385	–	18,385	14,591
Total funds carried forward		111,854	3,750	115,604	112,398

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

DESTINED TO REIGN CHURCH

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	9	122,280	122,280
Current assets			
Debtors	10	1,114	1,114
Cash at bank and in hand		6,155	2,949
		7,269	4,063
Creditors: amounts falling due within one year	11	13,945	13,945
Net current liabilities		6,676	9,882
Total assets less current liabilities		115,604	112,398
Funds of the charity			
Restricted funds		3,750	(10,269)
Unrestricted funds		111,854	122,667
Total charity funds	13	115,604	112,398

These financial statements were approved by the board of trustees and authorised for issue on 09/09/26 and are signed on behalf of the board by: Charles Martindale

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The notes on pages 12 to 18 form part of these financial statements.

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DESTINED TO REIGN CHURCH

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	3,206	3,794
Cash generated from operations	3,206	3,794
Net cash from operating activities	3,206	3,794
Cash flows from investing activities		
Purchase of tangible assets	–	(2,280)
Net cash used in investing activities	–	(2,280)
Net increase in cash and cash equivalents	3,206	1,514
Cash and cash equivalents at beginning of year	2,949	1,435
Cash and cash equivalents at end of year	6,155	2,949

The notes on pages 12 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 75, KING STREET, DUDLEY, WEST MIDLANDS, D.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Offering	9,072	–	9,072
Gift Aid	10,821	–	10,821
Tithes	17,679	–	17,679
Subscriptions & Thanks Giving	4,103	–	4,103
Donation Missionaries	–	–	–
Grants			
National Grid Community Matter Fund	–	–	–
The National Lottery Community Fund	–	7,522	7,522
Bishop Radford Trust	–	–	–
Postcode Local Trust	–	10,425	10,425
Cash Club	–	–	–
The Hedley Foundation	–	–	–
The Grimmit Trust	–	–	–
	41,675	17,947	59,622

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Offering	15,632	–	15,632
Gift Aid	10,235	–	10,235
Tithes	18,680	–	18,680
Subscriptions & Thanks Giving	5,740	–	5,740
Donation Missionaries	–	6,840	6,840
Grants			
National Grid Community Matter Fund	–	7,080	7,080
The National Lottery Community Fund	–	3,432	3,432
Bishop Radford Trust	–	1,000	1,000
Postcode Local Trust	–	–	–
Cash Club	–	2,000	2,000
The Hedley Foundation	–	1,000	1,000
The Grimmit Trust	–	1,000	1,000
	50,287	22,352	72,639

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Activity type 1	40,736	15,680	56,416

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	34,741	34,104	68,845

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
Activity type 1	56,416	56,416	68,845

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	12,960	13,640
Social security costs	1,145	264
Employer contributions to pension plans	778	942
	14,883	14,846

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. Trustee remuneration and expenses

9. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 January 2025 and 31 December 2025	120,000	2,280	122,280
Depreciation			
At 1 January 2025 and 31 December 2025	–	–	–
Carrying amount			
At 31 December 2025	120,000	2,280	122,280
At 31 December 2024	120,000	2,280	122,280

10. Debtors

	2025	2024
	£	£
Other debtors	1,114	1,114

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	13,945	13,945

12. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £778 (2024: £942).

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Gains and losses	**At 31 December 2025**
	£	£	£	£	£
General funds	18,385	41,675	(40,736)	–	19,324
Unrestricted fund 88 - desc in a/cs	–	–	–	92,530	92,530
	18,385	41,675	(40,736)	92,530	111,854

	At 1 January 2024	Income	Expenditure	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	14,591	50,287	(34,741)	–	30,137
Unrestricted fund 88 - desc in a/cs	–	–	–	92,530	92,530
	14,591	50,287	(34,741)	92,530	122,667

Restricted funds

	At 1 January 2025	Income	Expenditure	Gains and losses	**At 31 December 2025**
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	–	17,947	(15,680)	–	2,267
Restricted fund 88 - desc in a/cs	–	–	–	1,483	1,483
	–	17,947	(15,680)	1,483	3,750

	At 1 January 2024	Income	Expenditure	Gains and losses	At 31 December 2024
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	–	22,352	(34,104)	–	(11,752)
Restricted fund 88 - desc in a/cs	–	–	–	1,483	1,483
	–	22,352	(34,104)	1,483	(10,269)

14. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	**At 31 Dec 2025**
	£	£	£
Cash at bank and in hand	2,949	3,206	6,155

The following pages do not form part of the financial statements.

DESTINED TO REIGN CHURCH

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Offering	9,072	15,632
Gift Aid	10,821	10,235
Tithes	17,679	18,680
Subscriptions & Thanks Giving	4,103	5,740
Donation Missionaries	–	6,840
National Grid Community Matter Fund	–	7,080
The National Lottery Community Fund	7,522	3,432
Bishop Radford Trust	–	1,000
Postcode Local Trust	10,425	–
Cash Club	–	2,000
The Hedley Foundation	–	1,000
The Grimmit Trust	–	1,000
	59,622	72,639
Total income	59,622	72,639

DESTINED TO REIGN CHURCH

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2025

	2025	2024
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	12,960	13,640
Employer's NIC	1,145	264
Pension costs	778	942
Rent	4,423	5,121
Rates and water	283	456
Light and heat	3,318	7,123
Repairs and maintenance	819	4,225
Insurance	1,192	2,150
Other establishment	260	–
Motor vehicle expenses	195	–
Other motor/travel costs	–	1,460
Legal and professional fees	890	1,380
Telephone	568	820
Other office costs	–	2,320
Church Mission	7,200	6,840
Social Assistance	1,125	2,470
Local Giving Services	180	180
Spiritual Activities	1,100	–
Volunteer Costs	4,300	5,280
Publicity and Marketing	–	680
Refreshment & Snacks	–	2,640
Charitable Activities	15,680	7,014
Legal & Professional	–	3,840
	56,416	68,845
Total expenditure	56,416	68,845
Net income	3,206	3,794

DESTINED TO REIGN CHURCH

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Wages/salaries	12,960	13,640
Employer's NIC	1,145	264
Pension costs	778	942
Rent and Motgage Obligations	4,423	5,121
Water	283	456
Gas & Electricity	3,318	7,123
Repairs & maintenance	819	4,225
Insurance	1,192	2,150
Media, Filming Camera ? Stream	260	–
Musical Instruments & Accesories	195	–
Direct charitable activity 1 - other motor/travel costs	–	1,460
Accountancy	890	1,380
Telephone	568	820
Stationery	–	2,320
Church Mission	7,200	6,840
Social Assistance	1,125	2,470
Local Giving Services	180	180
Spiritual Activies	1,100	–
Volunteer Costs	4,300	5,280
Publicity and Marketing	–	680
Refreshment & Snacks	–	2,640
Charitable Activities	15,680	7,014
Legal & Professional	–	3,840
	56,416	68,845
Expenditure on charitable activities	56,416	68,845