REGISTERED CHARITY NUMBER: 1155768

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

NEW DESTINY MINISTRY

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

NEW DESTINY MINISTRY

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155768

Principal address

4 Burroughs Drive
Dartford
DA1 5TX

Trustees

Stephen Irie
Ishmail Foday Kamara
Mrs Viviane Mahi

Independent Examiner

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Approved by order of the board of trustees on 19 October 2026 and signed on its behalf by:

Stephen Irie - Trustee

Independent examiner's report to the trustees of New Destiny Ministry
I report to the charity trustees on my examination of the accounts of New Destiny Ministry (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Ekow Appiatse

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

19 October 2026

NEW DESTINY MINISTRY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**31.12.25 Unrestricted fund £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**67,963**	142,267
Investment income	2	**12,090**	-
Total		**80,053**	142,267
EXPENDITURE ON			
Charitable activities			
Ministry and Outreach		**82,426**	142,473
NET INCOME/(EXPENDITURE)		**(2,373)**	(206)
RECONCILIATION OF FUNDS			
Total funds brought forward		**7,190**	7,396
TOTAL FUNDS CARRIED FORWARD		**4,817**	7,190

The notes form part of these financial statements

NEW DESTINY MINISTRY

BALANCE SHEET
31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	5	**1,635**	5,661
CURRENT ASSETS			
Debtors	6	**5,862**	5,862
Cash at bank		**340**	240
		6,202	6,102
CREDITORS			
Amounts falling due within one year	7	**(3,020)**	(4,573)
NET CURRENT ASSETS		**3,182**	1,529
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,817**	7,190
NET ASSETS		**4,817**	7,190
FUNDS	9		
Unrestricted funds		**4,817**	7,190
TOTAL FUNDS		**4,817**	7,190

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2026 and were signed on its behalf by:

Stephen Irie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	20% on cost
Fixtures and fittings	-	20% on cost

Taxation
The charity is exempt from tax on its charitable activities.

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

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

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	**12,090**	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	142,267
EXPENDITURE ON	
Charitable activities	
Ministry and Outreach	142,473
NET INCOME/(EXPENDITURE)	(206)
RECONCILIATION OF FUNDS	
Total funds brought forward	7,396
TOTAL FUNDS CARRIED FORWARD	7,190

continued...

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025 and 31 December 2025	**10,653**	**9,476**	**20,129**
DEPRECIATION			
At 1 January 2025	**8,254**	**6,214**	**14,468**
Charge for year	**2,131**	**1,895**	**4,026**
At 31 December 2025	**10,385**	**8,109**	**18,494**
NET BOOK VALUE			
At 31 December 2025	**268**	**1,367**	**1,635**
At 31 December 2024	2,399	3,262	5,661

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 **£**	31.12.24 £
Other debtors	**3,362**	3,362
Prepayments and accrued income	**2,500**	2,500
	5,862	5,862

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 **£**	31.12.24 £
Bank loans and overdrafts (see note 8)	**1,920**	3,473
Other creditors	**1,100**	1,100
	3,020	4,573

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.25 **£**	31.12.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	**-**	224
Bank loans	**1,920**	3,249
	1,920	3,473

continued...

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**7,190**	**(2,373)**	**4,817**
TOTAL FUNDS	**7,190**	**(2,373)**	**4,817**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**80,053**	**(82,426)**	**(2,373)**
TOTAL FUNDS	**80,053**	**(82,426)**	**(2,373)**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	7,396	(206)	7,190
TOTAL FUNDS	7,396	(206)	7,190

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	142,267	(142,473)	(206)
TOTAL FUNDS	142,267	(142,473)	(206)

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	7,396	(2,579)	4,817
TOTAL FUNDS	7,396	(2,579)	4,817

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	222,320	(224,899)	(2,579)
TOTAL FUNDS	222,320	(224,899)	(2,579)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**57,519**	79,537
Gift aid	**10,444**	62,730
	67,963	142,267
Investment income		
Rents received	**12,090**	-
Total incoming resources	**80,053**	142,267
EXPENDITURE		
Charitable activities		
Musicians	**2,259**	610
Facebook & other software	**1,908**	1,634
Travel expenses	**384**	4,014
Outreach mission	**16,074**	62,601
Telephone	**1,440**	1,051
Postage and stationery	**343**	509
Sundries	**1,939**	4,636
Repairs and renewals	**370**	3,277
Plant and machinery	**2,131**	2,131
Fixtures and fittings	**1,895**	1,895
	28,743	82,358
Support costs		
Other 3		
Hire of Premises	**52,433**	56,665
Rates and water	**1,250**	2,750
	53,683	59,415
Governance costs		
Accountancy and legal fees	**-**	700
Total resources expended	**82,426**	142,473
Net expenditure	**(2,373)**	(206)