Halleluyah Gate Ministries

Charity No. 1181772

Company No. 09429824

Trustee's Report and Unaudited Accounts

28 Feburary 2026

Halleluyah Gate Ministries
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Halleluyah Gate Ministries
TRUSTEES ANNUAL REPORT

The Trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unuadited financial statements of the charity for the year ended 28 Feburary 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 09429824
Charity No. 1181772

Registered Office

68 McKenzie Road
Chatham
Kent
ME5 8DJ

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law. The following Director and Trustee served during the year:

ANTHONY IKEMEFUNA

Directors of Corporate Trustees

Donatus Okoro
Anthony Ikemefuna
Olusola Obasa
Edith Ekwulira Eneanya-Bonito

Accountants
Paul Victoria Accountants
2nd Floor
134 South street
Romford, Essex
RM1 1TE

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

ANTHONY IKEMEFUNA
Trustee
28 October 2026

Halleluyah Gate Ministries
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 28 February 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Income and endownments from:					
Donations and Legacies	**4**	34,368	0	34,368	52,033
Grants		0	0	0	0
Gift Aid Reclaim		10,474	0	10,474	12,378
Total		**44,842**	**0**	**44,842**	**64,411**
Expenditure on:					
Raising funds	**5**	0	0	0	0
Charitable activities	**6**	2,900	0	2,900	3,001
Other	**7**	35,140	0	35,140	56,409
Total		**38,040**	**0**	**38,040**	**59,410**
Net gains on investment		0	0	0	0
Net(expenditure)/income	**8**	**6,802**	**0**	**6,802**	**5,001**
Transfers between funds		0	0	0	0
Net(expenditure)/income before other gains/(losses)		**6,802**	**0**	**6,802**	**5,001**
Other gains and losses:		0	0	0	0
Net movement in funds		**6,802**	**0**	**6,802**	**5,001**
Reconciliation of funds:					
Total funds brought forward		(22,031)	7,275	(14,756)	(19,757)
Total funds carried forward		**(15,229)**	**7,275**	**(7,954)**	**(14,756)**

Halleluyah Gate Ministries
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 28 February 2026

	2026	2025
	£	£
Income	34,368	52,033
Gift Aid	10,474	12,378
Bank interest	0	0
Gross income for the year	44,842	64,411
Expenditure	38,040	59,411
Depreciation and charges for impairement of fixed assets	0	1,341
Total expenditure for the year	**38,040**	**60,752**
Net(expenditure)/income before tax for the year	6,802	5,001
Net(expenditure)/income for the year	**6,802**	**5,001**

Halleluyah Gate Ministries
BALANCE SHEET

as at 28 February 2026

	Notes	2026	2025
		£	£
Fixed assets			
Tangible assets	**10**	**8,590**	**8,590**
		8,590	8,590
Current Assets			
Debtors	**11**	2,244	4,194
Cash at bank and in hand		4,860	2,398
		7,104	6,592
Net Current Assets		**7,104**	**6,592**
Creditors: Amount falling due within one year		**(8,740)**	**(8,740)**
Total assets less current liabilities		**6,954**	**6,442**
Creditors: Amount falling due after more than one year		**(14,908)**	**(21,198)**
Total net assets		**(7,954)**	**(14,756)**
The funds of the charity			
Restricted funds	**12**		
Restricted income funds		**7,275**	**7,275**
		7,275	**7,275**
Unrestricted funds	**12**		
General funds		**(15,229)**	**(22,031)**
		(15,229)	**(22,031)**
Reserves	**12**		
Total funds		**(7,954)**	**(14,756)**

These accounts hae been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 28 February 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 October 2025

And signed on its behalf by:

ANTHONY IKEMEFUNA
Trustee
28 October 2026

Halleluyah Gate Ministries
NOTES TO THE ACCOUNTS

for the year ended 28 February 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (Charities SORP 2026), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and applicable charity law.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies(valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluationfunds	These are unrestricted funds which include are valuation reservere presenting the restatement of investment assets at their market values.

Income

Recognitionof income	Income is included in the Statement of Financial Activities (SoFA)when the charity becomes entitled to,and virtually certain to receive,the income and the amount of income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and Legacies	Voluntary income received by way of grants,donations and gifts is included in the SOFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.These are only included in income(with an equivalent amount in expenditure) where the benef it to the Charity is reasonably quantifiable,measurable and material.
Donated services and facilities	
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses)on revaluation of fixed asse	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Halleluyah Gate Ministries
NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis.Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to whch it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income,fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of it sactivities and services in the furtherance of its objects,including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrualf for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutionaland statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.
Taxation	The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with throug the Statement of Financial Activities.No depreciation is provided in respect of investment properties.
This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these peoperties are not held for consumption, but for their investment necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Stocks

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.

Trade and other 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 discount due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand,demand deposits with banks and other short-term highly liquid investments with original maturties of three months or less and bank overdrafts.
In the statement of financial position,bank overdrafts are shown within borrowings or current liabilities.
In the Statement of CashFlows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demandand form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price.Other 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 discount due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charityare translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of charity are recorded at the rate of exchange on the date that the transaction occurred.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and the reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balancy of liability. Finance expenses are recognised immediately, unless they are directly attributableto qualifying assets, in which case they are capitalised in accordance with the charity's spolicy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, suchi ncentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expenses on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been the company has no further payments obligations. The contributions are recognised as expenses when they fall due.Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held seperately from the company in independently administered funds.

2. Company status

The company is a private company limited by guarantee and consequently does not have share Capital.

Halleluyah Gate Ministries
NOTES TO THE ACCOUNTS

3 Statement of Financial Activities-prior year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Income and endowments from:			
Donations and Legacies	52,033	0	52,033
Gift Aid Reclaim	12,378	0	12,378
Grants	0	0	0
Total	64,411	0	64,411
Expenditure on:			
Raising funds	0	0	0
Charitable activities	3,001	0	3,001
Other	56,409	0	56,409
Total	59,410	0	59,410
Net expenditure	5,001	0	5,001
Transfer between funds	0	0	0
Net Income before other gains/(losses):	5,001	0	5,001
Other gains and losses:	0	0	0
Net movement in funds:	5,001	0	5,001
Reconciliation of funds:			
Total funds brought forward	(26,327)	7,275	(19,052)
Total funds carried forward	(21,326)	7,275	(14,051)

4 Income from donations and legacies

	Unrestricted funds 2026 £	Total 2026 £	Total 2025 £
	34,368	34,368	52,033
	34,368	34,368	52,033

5 Expenditure on raising funds

	Total 2026 £	Total 2025 £
Costs of generating voluntary income	0	0
	0	0

6 Expenditure on charitable activities

	Unrestricted fuds 2026 £	Total 2026 £	Total 2025 £
Expenditure on charitable activities	2,900	2,900	3,001
Raising Funds	0	0	0
Governance costs	1,209	1,209	1,134
	4,109	4,109	4,135

7 Other expenditure

	Unrestricted funds £	Total 2026 £	Total 2025 £
Employee costs	2,253	2,253	14,861
Motor and travel costs	1,917	1,917	3,701
Premises costs	24,690	24,690	24,840
General administrative costs	5,071	5,071	9,996
Legal and professional costs	0	0	536
	33,931	33,931	53,934

8 Net (expenditure)/income before transfers

	2026 £	2025 £
This is stated after charging:		
Depreciation of owned fixed assets	0	1,341

9 Staff costs

Salaries and wages	317	12,925
Social security costs	1,936	1,936
Training	0	0
	2,253	14,861

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

Halleluyah Gate Ministries
NOTES TO THE ACCOUNTS

10 Tangible fixed assets

	TFA 2	TFA3	Investment	Total
	£	£	£	£
Cost or revaluation	0	0	8,590	8,590
Additions	0	0	0	0
at 28 February 2025	0	0	8,590	8,590
Depreciation and impairement				
At 1 March 2025	5,364	21,093	0	26,457
Depreciation charge for the year	0	0	0	0
At 28 February 2026	5,364	21,093	0	26,457
Net book values				
At 28 February 2026	0	0	8,590	8,590
At 28 February 2025	0	0	8,590	8,590

11 Debtors

	2026	2025
	£	£
Trade debtors	2,244	4,194
	2,244	4,194

12 Movement in funds

	At 1 March 2025	resources (including other gains/losses)	Resources Expended	Gross Transfers	At 28 February 2026
	£	£	£	£	£
Restricted funds:					
Restricted income funds:	7,275	0	0	0	7,275
Total	7,275	0	0	0	7,275
Unrestricted funds:					
General funds	(22,031)	44,842	38,040	0	(15,229)
Revalation Reserves:					
	(14,756)	44,842	38,040	0	(7,954)

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	8,590	8,590
Net current assets	0	0
	8,590	8,590

14 Related party disclosures

Halleluyah Gate Ministries
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 28 February 2026

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:			
Donations and Legacies	34,368	34,368	52,033
Grants	0	0	0
Gift Aid Reclaim	10,474	10,474	12,378
	44,842	44,842	64,411
Total income and endownments	44,842	44,842	64,411
Expenditure on:			
Costs of generating donations and legacies	0	0	0
	0	0	0
Total of expenditure on raising funds	0	0	0
Charitable activities			
	2,900	2,900	3,001
	2,900	2,900	3,001
Total of expenditure on charitable activities	2,900	2,900	3,001
Other expenditure	0	0	0
	0	0	0
Employee costs			
Salaries/wages	0	0	12,608
Pension	317	317	317
Employer's NIC	1,936	1,936	1,936
Training	0	0	0
	2,253	2,253	14,861
Motor and travel costs			
Vehicles-General costs	0	0	0
Vehicles-Fuel	1,917	1,917	3,701
Travel and subsistence	0	0	0
	1,917	1,917	3,701
Premises costs			
Rent	24,690	24,690	24,840
	24,690	24,690	24,840

Halleluyah Gate Ministries
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 28 February 2026

General administrative costs,			
including depreciation and amortisation	0	0	1,341
Repairs	0	0	1,455
Utilities	4,102	4,102	4,673
Equiment expensed	497	497	3,213
Insurance	0	0	171
Stationery and printing	0	0	100
Telephone, fax and broadband	473	473	384
	5,071	5,071	11,337
Legal and professional costs	0	0	536
Accountancy and bookkeeping	1,209	1,209	1,134
	1,209	1,209	1,670
Total of expenditure of other costs	35,140	35,140	56,945
Total expenditure	38,040	38,040	59,410
Net gains on investment	0	0	0
Net(expenditure)/income	6,802	6,802	5,001
Transfers between funds	0	0	0
Net(expenditure)/income before other gains/(losses)	6,802	6,802	5,001
Other Gains	0	0	0
Net movement in funds	6,802	6,802	5,001

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of Halleluyah Gate Ministries

On accounts for the year ended 28 February 2026 Charity no: 1181772

Set out on pages 3 to 14

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 February 2026.

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").

Independent examiner's examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: Date: 27 October 2026

Name: Olushola Olalekan Shokunbi

qualification(s) or body: FCCA

Address: Paul Victoria Accountants, 2nd Floor 134 South street, Romford, Essex RM1 1TE