CHARITY COMMISSION REGISTERED NUMBER: 1183180

WINGS OF REFUGE MINISTRIES LTD

Report and Financial Statements

For the Year ended 31 JANUARY 2026

WINGS OF REFUGE MINISTRIES LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

Contents **Page**

Legal and Administrative Information	2
Report of the Trustees	3-7
Independent Examiner's report	8
Statement of Financial Activities	9
Balance sheet	10
Notes forming part of the Financial statements	11-14

WINGS OF REFUGE MINISTRIES LTD

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Evelyn IRABOR
Prince Irabor
Dr Inwang Bassey Inwang
John Birkett
Adebayo Adeyinka
Daniel Joseph
Malisa Irabor

REGISTERED OFFICE

Anglers Club
75A Stoney Rock Lane
LEEDS
LS9 7TB

BANKERS

NatWest Bank Plc

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER

1183180

WINGS OF REFUGE MINISTRIES LTD

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JANUARY 2026

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 JANUARY 2026. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

Wings of refuge is a Christian organisation set up with the purpose of providing hands on support including emergency assistance, accommodation and signposting to predominantly lower socio-economic individuals, refugees and disadvantaged families. We do this through our three pillars (Fellowship, Outreach and Development).

Through fellowship we tackle isolation by offering counsel, mentoring and an extended family support system.

Through Outreach we respond to community needs with our soup kitchens, advocacy services, community retreats, aid and community events.

We promote education and continuous personal development with all of our service users because we see this as a fundamental facilitator of positive change. We promote personal development by running tailored mentoring programmes, training and workshops for single parents, socially isolated people, refugees, those not in employment education or training and other disadvantaged groups. This results in increased wellbeing and contributes to reducing hopelessness and isolation.

PLANS FOR THE FUTURE

Going forward we plan to continue previous work at a larger scale to reach wider members of the community and in particular ethnic minorities and those likely to be affected by hardship.

Going forward we plan to continue previous work at a larger scale to reach wider members of the community and in particular ethnic minorities and those likely to be affected by hardship.

To enable us to achieve this we have expanded the board of trustees further strengthening the leadership team as we seek new funding sources. We will also be operating a drop in centre

FINANCIAL REVIEW

The Charity has generated **£37,357** in donations during the year ended **31 JANUARY 2026** This includes both direct transfers into charity's account and cash donations.

The Charity will continue to develop its key programmes and seek their sustainability through fundraising and through self-generated income

RISKS

The factors that may affect the Charity's delivery of its objectives include:

a) Reputation of Charity and the relationship with the community.

b) Ability to generate enough funds to successfully complete the identified projects for the charity.

WINGS OF REFUGE MINISTRIES LTD produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. **WINGS OF REFUGE MINISTRIES LTD** has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds are held to meet the above policy of the Charity going forward.

GOING CONCERNS

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND INTERNAL CONTROL

CHARITY ORGANISATION STRUCTURE

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At **31 JANUARY 2026**, the Board had a membership of seven people.

DECISION MAKING PROCESS

The trustee may delegate any of their power to any committee consisting of one or more trustees. They may also delegate to any managing director or any director holding any other executive office such of their power as they consider desirable to be exercised by him. Any such delegation may be made subject to any conditions the director may impose and, either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any conditions, the proceedings of a committee with two or more members shall be governed by articles regulating the proceedings of Trustees so far as they are capable of applying.

THE POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

INTERNAL CONTROL SYSTEM

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- **A strategic plan and annual budget approved by the Trustees;**
- **Regular consideration by the Trustees of financial results, in particular variance from budget; and**
- **Delegation of authority and segregation of duties.**

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

WIDER NETWORK

The charity is not part of any umbrella group or affiliated to any umbrella group.

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 JANUARY 2026. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Evelyn Irabor on behalf of the trust.
Trustee
13 October 2026

Independent Examiner's Report to the Trustees of WINGS OF REFUGE MINISTRIES LTD

I report to the trustees on my examination of the accounts of WINGS OF REFUGE MINISTRIES LTD Trust for the year ended 31 JANUARY 2026, which are set out on pages 9 to 14.

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 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 Trust as required by section 130 of the Act; or

2. The accounts do not accord with those records.

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.



AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS.

13 October 2026

WINGS OF REFUGE MINISTRIES LTD
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31 JANAUARY 2026

	Notes	Un-restricted funds 2026 £	Restricted Funds 2025 £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	37,357		37,357	142,076
HMRC Gif Aid	2	-	-	-	-
TOTAL INCOMING RESOURCES		**37,357**		**37,357**	**142,076**
RESOURCES EXPENDED					
Cost of Generating Funds	3	8,188	-	8,188	102,824
Charitable activities	3	7,800	-	7,800	15,490
Governance	4	360	-	360	360
TOTAL RESOURCES EXPENDED		**16,348**	**-**	**16,348**	**118,674**
Net income/(outgoing) resources		21,009		21,009	23,402
Total funds brought forward		121,879	-		
Total funds carried forward		**142,888**	**-**	**142,888**	**121,879**

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

WINGS OF REFUGE MINISTRIES LTD
BALANCE SHEET
AS AT 31 JANUARY 2026

	Notes	2026 Total £	2025 Total £
CURRENT ASSETS			
Cash at bank and in hand	5	146,117	127,571
		146,117	127,571
Current Liabilities			
Creditors: amounts falling due after one year	6	3,229	5,692
Net Current assets/(Liabilities)		146,117	127,571
Net Assets		142,888	121,879
FINANCED BY:			
Unrestricted funds	8	142,888	121,879
Restricted Funds	8	-	-
TOTAL FUNDS		142,888	121,879

For the year ending **31 JANUARY 2026**, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

EVELYN IRABOR
Trustee
13 October 2026

WINGS OF REFUGE MINISTRIES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cash flow statement

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.

c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

Pensions

The charity does not operate pension scheme as at **31 JANUARY 2026.**

WINGS OF REFUGE MINISTRIES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
General Donations	37,357		37,357	142,076
HMRC Gift Aid	-		-	
	37,357	**-**	**37,357**	**142,076**

Note 3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Bank charges & Interest	£92.66	-	93	251
Equipment	£5,267.11	-	5,267	15,000
Events & Other related costs	£7,799.87	-	7,800	15,490
Rent	£1,449.33	-	1,449	17,392
Support Cost	£930.19	-	930	68,805
Software	£123.59		124	97
Subscriptions	£109.05		109	109
Telephone, internet & postage	£215.89	-	216	1,072
	15,988	**-**	**15,988**	**118,314**

Note 4. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Accountancy	360	-	360	360
	360	**-**	**360**	**360**

Note 5. Cash at bank and in hand

	2026 £	2025 £
Cash at bank	2,066	2,674
Cash at hand	144,051	124,897
	146,117	**127,571**

Note 6. Creditors: amounts falling greater than one year

This is made up as follows:	2026 £	2025 £
Other creditors (Loan)	3,229	5,692
	3,229	**5,692**

Note 7. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund		37,357	142,076.00
	-	37,357	142,076.00
Restricted funds			
Grants	-	-	-
	-	-	-

Note 8. Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Cash at bank and in hand	146,117	-	146,117	127,571
Other net assets (liabilities)	- 3,229		- 3,229	- 5,692
	142,888	-	142,888	121,879

Note 9. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2025-2026: £nil)

Note 10. As a company, WINGS OF REFUGE MINISTRIES LTD is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 11. Control

The ultimate controlling parties are the directors' as stated on page 2.

Note 12. TAXATION

WINGS OF REFUGE MINISTRIES LTD is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Registered number
11746299

WINGS OF REFUGE MINISTRIES LTD

Report and Accounts

31 January 2026

WINGS OF REFUGE MINISTRIES LTD
Report and accounts
Contents

	Page
Company information	1
Directors' report	2
Accountants' report	3
Profit and loss account	4
Balance sheet	5
Statement of changes in equity	6
Notes to the accounts	7

WINGS OF REFUGE MINISTRIES LTD
Company Information

Directors
IRABOR, Evelyn
INWANG, Inwang Bassey, Dr
Adebayo Oluseun ADEYINKA

Accountants
AACSL ACCOUNTANTS LIMITED
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

Registered office
22
Regent Street
Leeds
United Kingdom
LS2 7QA

Registered number
11746299

WINGS OF REFUGE MINISTRIES LTD
Registered number: 11746299
Directors' Report

The directors present their report and accounts for the year ended 31 January 2026.

Principal activities
The company's principal activity during the year continued to be Activities of religious organisations

Directors
The following persons served as directors during the year:

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 13 October 2026 and signed on its behalf.

Evelyn IRABOR
Director

WINGS OF REFUGE MINISTRIES LTD

Report to the directors on the preparation of the unaudited statutory accounts of WINGS OF REFUGE MINISTRIES LTD for the year ended 31 January 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of WINGS OF REFUGE MINISTRIES LTD for the year ended 31 January 2026 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163.

AACSL ACCOUNTANTS LIMITED

1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

13 October 2026

WINGS OF REFUGE MINISTRIES LTD
Profit and Loss Account
for the year ended 31 January 2026

	2026 £	2025 £
Turnover	37,357	142,076
Cost of sales	-	-
Gross profit	37,357	142,076
Administrative expenses	(16,348)	(118,676)
Operating profit	21,009	23,400
Profit before taxation	21,009	23,400
Tax on profit	-	-
Profit for the financial year	21,009	23,400

WINGS OF REFUGE MINISTRIES LTD
Registered number: 11746299
Balance Sheet
as at 31 January 2026

	Notes		2026 £		2025 £
Current assets					
Investments held as current assets		144,051		124,897	
Cash at bank and in hand		2,066		2,674	
		146,117		127,571	
Net current assets			146,117		127,571
Total assets less current liabilities			146,117		127,571
Creditors: amounts falling due after more than one year	2		(3,229)		(5,692)
Net assets			142,888		121,879
Capital and reserves					
Called up share capital			-		-
Profit and loss account			142,888		121,879
Shareholders' funds			142,888		121,879

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Evelyn IRABOR
Director
Approved by the board on 13 October 2026

WINGS OF REFUGE MINISTRIES LTD
Statement of Changes in Equity
for the year ended 31 January 2026

	Share capital	Profit and loss account	Total
	£	£	£
At 1 February 2025	-	121,879	121,879
Profit for the financial year		21,009	21,009
Other comprehensive income for the financial year	-	-	-
Total comprehensive income for the financial year	-	21,009	21,009
At 31 January 2026	-	142,888	142,888

WINGS OF REFUGE MINISTRIES LTD
Notes to the Accounts
for the year ended 31 January 2026

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Creditors: amounts falling due after one year	2026 £	2025 £
Bank loans	3,229	5,692
	3,229	5,692

3 Other information

WINGS OF REFUGE MINISTRIES LTD is a private company limited by shares and incorporated in England. Its registered office is:
22
Regent Street
Leeds
United Kingdom
LS2 7QA

WINGS OF REFUGE MINISTRIES LTD
Detailed profit and loss account
for the year ended 31 January 2026

	2026 £	2025 £
Sales	37,357	142,076
Cost of sales	-	-
Gross profit	37,357	142,076
Administrative expenses	(16,348)	(118,676)
Operating profit	21,009	23,400
Profit before tax	21,009	23,400

WINGS OF REFUGE MINISTRIES LTD
Detailed profit and loss account
for the year ended 31 January 2026

	2026 £	2025 £
Sales		
Sales	37,357	142,076
	37,357	**142,076**
Premises costs:		
Rent	1,450	17,392
	1,450	**17,392**
General administrative expenses:		
Cost of Generating Funds	6,738	85,434
Charitable activities	7,800	15,490
Governance	360	360
	14,898	**101,284**
	16,348	**118,676**

WINGS OF REFUGE MINISTRIES LTD

Report to the directors on the preparation of the unaudited statutory accounts of WINGS OF REFUGE MINISTRIES LTD for the year ended 31 January 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of WINGS OF REFUGE MINISTRIES LTD for the year ended 31 January 2026 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

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AACSL ACCOUNTANTS LIMITED

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28 October 2026