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REGISTERED CHARITY NUMBER: 1111284

**NEW LIFE DESTINY BAPTIST**  
**CHURCH**

**REPORT AND FINANCIAL STATEMENT FOR THE**  
**YEAR ENDED 31<sup>st</sup> OCTOBER 2021**

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

## **NEW LIFE DESTINY BAPTIST CHURCH**

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## **NEW LIFE DESTINY BAPTIST CHURCH**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1111284

#### **Registered office**

Harmondsworth Baptist Church  
High Street  
Harmondsworth  
West Drayton  
UB7 0AH

#### **Trustees**

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

#### **Accountants**

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

## **NEW LIFE DESTINY BAPTIST CHURCH**

### **Trustees' Report**

The Trustees have pleasure in submitting their report, and accounts for the year ended 31<sup>st</sup> October 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

### **Constitution, objective of the charity, principal activity.**

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

The objectives of the charity:

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

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

### **Review of the financial position**

The charity made a surplus for the year amounting to £5,719. (2020 deficit: £3,916).

### **Approval**

The report was approved by the board of trustees on ..... 2022 and signed on their behalf by:

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**Walter Orinda**

## **NEW LIFE DESTINY BAPTIST CHURCH**

Independent Examiner's Report  
To the Trustees

### **NEW LIFE DESTINY BAPTIST CHURCH**

I report on the accounts of the church for the year ended 31<sup>st</sup> October 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

#### **Respective responsibilities of trustees and examiner**

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

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

#### **Basis of Independent examiner's report**

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

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act)
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

## NEW LIFE DESTINY BAPTIST CHURCH

### Statement of financial activities for the year ended 31<sup>st</sup> October 2021 Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	28,106	22,907
Gift aid - accrued		6,880	5,529
<b>Total Incoming Resources</b>		<b>34,986</b>	<b>28,436</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Repairs & maintenance		692	2,276
Conferences & Church activities		2,873	636
Rent & Rates		9,971	14,733
Telephone, internet & web		743	839
Motor vehicle expenses		2,374	1,559
Gift & Donations		6,014	3,151
Subsistence Allowance		649	4,226
Professional fees		552	794
Insurance		1,403	2,021
Printing and stationery		2,702	445
Depreciation of fixed assets		975	1,172
		<b>28,767</b>	<b>31,852</b>
<b>Governance costs</b>	3	<b>500</b>	<b>500</b>
<b>Total resources expended</b>		<b>29,267</b>	<b>32,352</b>
<b>Net incoming/ (outgoing) resources</b>		<b>5,719</b>	<b>(3,916)</b>
<b>Balances carried forward at 31st October 2021</b>		<b>5,719</b>	<b>(3,916)</b>

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

**NEW LIFE DESTINY BAPTIST CHURCH**  
**Balance Sheet as at 31<sup>st</sup> October 2021**

	Note	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>			
Tangible fixed assets	4	6,020	6,995
<b>Current assets</b>			
Debtors	5	6,880	5,529
Cash at bank and in hand		9,356	4,013
		<u>16,236</u>	<u>9,542</u>
<b>Creditors - amounts falling due within one year</b>	6	<u>(500)</u>	<u>(500)</u>
<b>Net current assets/(liabilities)</b>		<u>15,736</u>	<u>9,042</u>
<b>Net assets</b>		<u><b>21,756</b></u>	<u><b>16,037</b></u>
Represented by:			
<b>Funds of the charity</b>			
Reserves		16,037	19,953
Net incoming resources		<u>5,719</u>	<u>(3,916)</u>
		<u><b>21,756</b></u>	<u><b>16,037</b></u>

The financial statements were approved by the Trustees on .....2022 and signed on their behalf by:

**Rev. Walter Orinda**\_\_\_\_\_

**Trustee**

## **NEW LIFE DESTINY BAPTIST CHURCH**

### **Notes to the financial statements for the year ended 31<sup>st</sup> October 2021**

#### **1. Accounting policies**

##### **a) Accounting basis**

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

##### **b) Incoming resources**

###### **i) Voluntary income**

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

###### **ii) Bank interest**

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

##### **c) Resources expended**

All expenditure is accounted for on an accruals basis.

##### **d) Fixed assets and depreciation**

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

Equipments – 12%

Motor vehicle - 25%

Fixtures & fittings – 6.5%

##### **e) Restricted and unrestricted funds**

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

# NEW LIFE DESTINY BAPTIST CHURCH

## Notes to the financial statements for the year ended 31<sup>st</sup> October 2021

### 1. Accounting policies (continued)

#### e) Designated funds

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

#### g) Irrecoverable VAT

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

#### h) Cash Flow

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

### 2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2021 £
<b>Voluntary income</b>			
Tithes and offerings	28,106	-	28,106
	<u>28,106</u>	<u>-</u>	<u>28,106</u>

### 3. Governance costs

	£
Accountancy fees	500
	<u>500</u>

## NEW LIFE DESTINY BAPTIST CHURCH

### Notes to the financial statements for the year ended 31<sup>st</sup> October 2021

#### 4. Tangible fixed assets

	Fixtures & Fittings £	Church Equipments & Instruments £	Motor Vehicle £	Total £
<b>Cost</b>				
At 1 <sup>st</sup> November 2020	1,850	14,059	10,495	26,404
Additions	-	-	-	-
At 31 <sup>st</sup> October 2021	<u>1,850</u>	<u>14,059</u>	<u>10,495</u>	<u>26,404</u>
<b>Depreciation</b>				
At 1 <sup>st</sup> November 2020	996	9,319	9,094	19,409
Charge	56	569	350	975
At 31 <sup>st</sup> October 2021	<u>1,052</u>	<u>9,888</u>	<u>9,444</u>	<u>20,384</u>
<b>Net book value 2021</b>	<u>798</u>	<u>4,171</u>	<u>1,051</u>	<u>6,020</u>
<b>Net book value 2020</b>	<u>854</u>	<u>4,740</u>	<u>1,401</u>	<u>6,995</u>

#### 5. Creditors – amounts falling due within one year

	<b>2021</b> £	<b>2020</b> £
Debtors – Due from HMRC	<u>6,880</u>	<u>5,529</u>
	<u>6,880</u>	<u>5,529</u>

#### 6. Creditors – amounts falling due within one year

	<b>2021</b> £	<b>2020</b> £
Creditors & accruals	<u>500</u>	<u>500</u>
	<u>500</u>	<u>500</u>

## **NEW LIFE DESTINY BAPTIST CHURCH**

### **Notes to the financial statements for the year ended 31<sup>st</sup> October 2021**

#### **7. Financial commitments**

##### **Capital Commitments**

The church had no capital commitments as at 31<sup>st</sup> October 2021.

##### **Operating lease commitments**

The church had no operating lease commitments as at 31<sup>st</sup> October 2021.