

Gospel Community Church Newcastle

England & Wales · Charity number 1134332

Details

Other names	DESTINY CHURCH NEWCASTLE
Status	Registered
Legal form	Charitable company
Company number	06926769
Registered	2010-02-16
Register	View on the Charity Commission register

Contact

Address	23 Briarside Westerhope Newcastle Upon Tyne NE5 2LT
Phone	01912419067
Email	info@destinynewcastle.com
Website	http://www.destinynewcastle.com/

Activities

Objects: . 1 THE OBJECTS OF THE CHURCH ARE, FOR THE BENEFIT OF THE PUBLIC:-.2 TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;.3 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND.4 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;.5 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS.

Activities: Church based charity spreading the Good News of Jesus Christ. Helping people find Life in all its fullness through: Weekly Sunday meetings, local discussion groups, "Streetworx" programme working with street friends / volunteers from all walks of life in Newcastle Upon Tyne. Looking to grow, buy a building & expand our activities and help increasing numbers of people experience God's love.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Durham
- Gateshead
- Middlesbrough
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- Redcar And Cleveland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,271	£83,625	-	-
2024-03-31	£95,821	£80,336	-	-
2023-03-31	£85,419	£79,616	-	-
2022-03-31	£76,652	£75,789	-	-
2021-03-31	£70,959	£48,912	-	-

Trustees

Name	Role	Appointed
TIMOTHY BROWN	Chair	
MICHAEL BROWN		2025-05-01
PAUL DAVIDSON FODEN		

Accounts



GOSPEL COMMUNITY CHURCH NEWCASTLE LTD

(a company limited by guarantee)

Annual Report and Financial Statements

31 March 2025

Company registration number
06926769

Charity registration number
1134332

Gospel Community Church Newcastle Ltd
Annual Report and Financial Statements
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Gospel Community Church Newcastle Ltd
Charity information

Reference and administrative details

Trustees & directors	Timothy Brown Paul Davidson Foden Dr Andrew Kenneth Ntanda (resigned 1st May 2025) Michael Brown (appointed 1st May 2025)
Company number	06926769
Charity number	1134332
Registered office	23 Briarside Newcastle upon Tyne NE5 2LT
Independent examiners	Kinnair and Company Limited Aston House Redburn Road Newcastle upon Tyne NE5 1NB
Bankers	Barclays Bank plc Leicester LE87 2BB

Gospel Community Church Newcastle Ltd

Report of the trustees

Introduction

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and principal activity

The objects for which Gospel Community Church Newcastle is established are:

- for the benefit of the public.
- to advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to advance education in such ways and in such parts of the United Kingdom and the World as the trustees from time to time may see fit.
- the trustees must use the income and may use the capital of the church in promoting the objects.

The main activities undertaken by Gospel Community Church Newcastle are:

- Weekly public meetings in Newcastle and Blyth providing hospitality and refreshments. We run free children's Sunday Schools in each location and regularly pray for the sick, conduct house visits, gather groups in homes to help people's mental and spiritual needs. The church encourages and facilities generosity to members in need and those outside the church. We host shower parties for new mothers, support applicants in adopting children, help verify passport information and help with job applications and references for jobs.
- We also support Streetworx (helping the homeless) our social outreach arm which gathers volunteers and goes out each Saturday night and Sunday morning giving food, clothing and hot drinks to the homeless in Newcastle City Centre.
- The trustees note the statutory declaration that they have in regard to the guidance issued by the Charity Commission on public benefit.

This charity could not function without the exceptional contribution of volunteers both from within and outside the church.

Our volunteers serve tirelessly and are deeply appreciated. We couldn't function without them and we hope they feel the fulfilment and joy of a life well-lived.

Gospel Community Church Newcastle Ltd

Report of the trustees

Achievements and performance

Sunday services have seen steady growth and lives changed by being born again through faith in Jesus. We have had sea baptisms for two new members in Blyth plus around 7 baptisms using another local church in Gateshead. Most of these were for those under 20 years old. The Blyth sea baptisms were for two young men in their late teens / early 20's. People received healing prayer and have found community and friendship throughout the year. Social action through our Streetworx homeless street outreach teams have seen many members join and connect via Facebook. Life Groups were formed in people's homes for friendship and Bible Study. Blyth group has grown from a faithful handful of people to around 25 people on Sundays, and there have been different outreaches and events to touch the community; Spring and Autumn Fairs, Summer Fun Day, Thanksgiving Meal, and great Mother's Day, Father's Day, Easter and Christmas Celebrations with children begging parents to come to church because they enjoy it so much.

We have also partnered with Good News For Everyone and around 25 other churches across Newcastle upon Tyne to deliver the Gospel of Luke in a full colour magazine format called 'Explore' into every household in the city over several years - a project was initiated from this church. To date about half the city's households have received this with an acceptance rate of over 97%. It seems like people are really open to Christianity.

Our Streetworx outreach arm has gone from strength to strength with more activity and donations happening. There were two main fundraising fairs (plus one in Blyth) and companies coming for volunteer days, backroom sorting teams as well as the street teams on a Saturday night and a Sunday night. Donations are steady and demand is high - probably approaching pre COVID levels on the streets.

Mobilising and training faithful volunteers is a major achievement of the Charity as it helps society across all spectrums in living selflessly and giving generously. As Jesus said "It is more blessed to give than receive" and to facilitate this as a church is a great joy to us.

Our kids and teens have had a great year and seen growth despite a lack of a permanent church home and the constant pressure and challenge of rented facilities. Again tireless and imaginative leadership has meant these programmes can go forwards.

We also benefited from our partnership with Go Global Family of Churches. This led to mission trips to Poland, India and collaborating with other networks who wanted to join. Tim and Allison oversaw the Western African churches via Zoom, from persecuted Christians in Northern Nigeria to dump living believers in Namibia.

Gospel Community Church Newcastle Ltd

Report of the trustees

Financial review

During the period the Charity's total income was £87,271 (2024 - £95,821)

During the year the Charity's total expenditure £83,625 (2024 - £80,336)

The Charity's funds at 31 March 2025 were £101,174 (2024 - £97,528)

Our principal source of funding is through our members faithfully giving as the Bible asks, through tithes (10% of income), free-will offerings, and some additionally giving to the building fund and Streetworx. We make it clear that each fund is ring fenced for the purpose the donation was given. Streetworx in particular is also funded by donations from the general public.

We appreciate the government's gift aid programme which greatly helps charities. We wish it would match all donations of any amount as for every generous person there are many who don't give to charity.

The trustees carry out an annual review of the level of reserves they feel is appropriate to maintain in order to meet the charity's objectives effectively. The charity held sufficient fund balances at the year end, all of which were unrestricted funds and held in forms considered appropriate to the charitable company's activities and future commitments.

The Charity has approximately 2 1/2 months of operating costs held in cash at bank in a separate savings account enabling them to fund operations should it be required.

The trustees have identified the principal risks facing the charity and, in their opinion, have addressed those risks by the appointment of informed trustees who can provide detailed and appropriate guidance to all other officers, and by the appointment of external independent examiners.

Reserves policy

The Charity aims to maintain a policy of holding cash reserves at a minimum of 2 to 3 months of operating costs in a separate savings account and will continue to strive to increase this on an ongoing basis.

Gospel Community Church Newcastle Ltd

Report of the trustees

Plans for future periods

As a church we are evangelistic and always aim to continue to grow numerically. We will continue to evangelise and reach out to include people and encourage people to bring their friends and family along. We have a multinational, multi ethnic church which reflects the diversity of society around us. There is a thriving children's workshop and a small but growing teens group. We have been challenged with space at the St Vincent's Centre this year and have eased this over the Summer 2025 by hiring an additional room at Ouseburn Urban Farm and walking the older children down to that facility (wearing hi-vis vests for safety). This is not great in the long term especially in the coming Winter months and has intensified our Building Search Team in their efforts.

Having viewed around x7 buildings this year we have a building in view in Byker - a large former Community Centre which we are bidding for in early July 2025. We aim to purchase our own and first building and will continue to aim to raise our building fund in order to achieve this, along with investigating mortgages from Barclays and Kingdom banks.

The Blyth church continues to grow, with Pastors Mike and Elizabeth Pondi who live locally helping anchor and grow the work there. We have had some remarkable conversion occurrences with one person aged 20 coming along having read the Bible at home, and then bringing his gym mate along through weekly conversations about 'what did they speak about at church this week?' Neither had a church connection before finding us. A former National Front member, who has undergone a remarkable change, now loves the multicultural setting each week and providing the impetus for our sales and events there, which will continue as we go forwards. In the future they will need to look to support a part time, then full time pastor and save for their own building.

We have x4 young leaders going to the Go Global 'Forge' Summer Camp this year - x2 from Blyth and x2 from Newcastle. All of them are new Christians or folks that have become Christians after attending Gospel Community Church Newcastle. We hope that they will make a strong impact in helping take things forwards in the years ahead and that the churches can always have candidates to send. Tim and Allison are heading up the Forge 18-30 initiative for Go Global churches in the UK.

The Explore magazine delivery of the Gospel of Luke - in association with Good News for Everyone - continues across the city. This initiative, with around 22 participating churches, send teams of volunteers to knock on doors and offer a free full colour Explore / Luke's Gospel including testimonies of how people have become Christians. To date approximately 50% of houses (approx 60,000 households containing 160,000 people) have been offered an Explore /Luke's Gospel with around a 97% acceptance rate. People are far more open to Christianity in the first quarter of the 21st Century than we had realised, or than the mainstream media might have us believe!

We have appointed Michael Brown to the Trustees, following the sad departure of Dr Ntanda to Ireland with his medical work. It is envisaged that Michael and his wife Missy take over the running of the Church / Charity, and the current pastors Tim and Allison move on to plant / start other groups (as they have in Blyth). Tim and Alison would still visit / be in the North East and provide help and support, along with colleagues from our wider associated network Go Global. We particularly value the work of Go Global and their pastoral input to the team on a monthly basis, and our input into churches in Africa and the Indian subcontinent all through video over internet / Zoom. Another future issue would be whether to form different trusts for each church or keep them under one umbrella, but it is a problem of growth and therefor a nice problem to have!

Gospel Community Church Newcastle Ltd

Report of the trustees

Other optional information

We wanted to include the most important prayer you can ever pray. Prayer from the heart will literally transform your life:

"Dear God, I know I am a sinner. I want to turn from my sins, and I ask for Your forgiveness. I believe that Jesus Christ is Your Son. I believe He died for my sins and that You raised Him to life. I want Him to come into my heart and to take control of my life. I want to trust Jesus as my Saviour and friend, to follow Him as my Lord from this day forward. In Jesus' Name, Amen."

This is how we can be sure of peace with God and have everlasting life. Why not pray this prayer?

Structure, governance and management

As a company limited by guarantee, there is no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for debts and liabilities contracted before he/she ceases to be a member. The relevant governing document is the Memorandum and Articles of Association.

We work with the Go Global Family of churches which provides a multitude of informal benefits and helps with oversight of the two churches here in the North East of England. It also helps us see the bigger picture of the advance of Christianity in many nations of the world and the standing of Christians under the trials of heavy persecution in some places.

Encouraging our members to tithe leads to us as an organisation also tithing, with a belief as the Bible says that 'God will provide seed to the sower' - hence we sow! Consequently we pay a 'tithe of tithe' to Go Global to help their ongoing work, nationally and internationally.

The trustees have not delegated day to day running of the charity, this is maintained by themselves.

New trustees are appointed by the serving trustees. The training and induction provided for new trustees is provided by the serving trustees.

Reference and administrative details

Gospel Community Church Newcastle, (the charity, the charitable company) is a charitable company formed to achieve the objectives stated in the governing document and memorandum and articles of the charity. It is a company limited by guarantee (registered number 06926769) and is also a registered charity (registration number 1134332).

The trustees who acted during the year and up to the date of the report are shown on page 1.

The registered office of the charity and details of its principal advisers are given on page 1.

Public benefit

The trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

When planning the charity's activities for the year, the trustees considered the Charity Commission's guidance on public benefit. The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are set out above.

Gospel Community Church Newcastle Ltd

Report of the trustees

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Gospel Community Church Newcastle for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the trustees on 21-Jul-2025 and signed on its behalf by:

DocuSigned by:

 42B07691AF3048F...
 T Brown
 Director and Trustee

Gospel Community Church Newcastle Ltd

Independent examiners' report to the trustees of Gospel Community Church Newcastle Ltd

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 Charities Commission. An examination includes a review of the accounting records kept by the charity 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Kinnair and Company Limited

Kinnair and Company Limited

Chartered Accountants

Aston House

Redburn Road

Newcastle upon Tyne

NE5 1NB

21-Jul-2025

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Gospel Community Church Newcastle Ltd
Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	2	87,091	87,091	95,668
Investment income	3	180	180	153
Total		87,271	87,271	95,821
Expenditure on:				
Charitable activities	4	83,625	83,625	80,336
Total		83,625	83,625	80,336
Net movement in funds		3,646	3,646	15,485
Funds brought forward		97,528	97,528	82,043
Funds carried forward		101,174	101,174	97,528

The charitable company has no recognised gains or losses other than those shown in the Statement of Financial Activities. None of the charitable company's activities were acquired or discontinued during the above two financial years.

Gospel Community Church Newcastle Ltd
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	846	658
Current assets			
Cash at bank and in hand		101,913	98,723
Liabilities: amounts falling due within one year	9	(1,585)	(1,853)
Net current assets		100,328	96,870
Net assets		101,174	97,528
Funds			
<i>Unrestricted funds:</i>			
- General Fund	10	49,239	45,593
- Capital Reserve	10	51,935	51,935
Total charity funds		101,174	97,528

For the year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

These accounts were approved by the directors on ^{21-Jul-2025} and signed on their behalf by:

DocuSigned by:

 42B07691AF3048F...
 T Brown
 Trustee

The notes on pages 11 to 15 form part of these financial statements

Gospel Community Church Newcastle Ltd

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Accounting conventions

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 and with the requirements of the Companies Act 2006 and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are available for use at the discretion of the trustees in support of providing premises and associated costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	25% reducing balance
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Income

All incoming resources are included in the statement of financial activities where the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donations, tithes, offerings and gift aid and is included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is charged on an accruals basis, as a liability is incurred, inclusive of irrecoverable Value Added Tax.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct and support costs relating to those activities.

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

Taxation

The charitable company is exempt from income tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2025

2 Income: Charitable activities

	2025 Unrestricted £	2025 Total £	2024 Total £
Donations and gifts	78,066	78,066	86,129
Gift Aid	9,025	9,025	9,539
	<u>87,091</u>	<u>87,091</u>	<u>95,668</u>

3 Income: Investment income

	2025 Unrestricted £	2025 Total £	2024 Total £
Bank interest receivable	180	180	153
	<u>180</u>	<u>180</u>	<u>153</u>

4 Expenditure: Charitable activities

	2025 Unrestricted £	2025 Total £	2024 Total £
Costs directly allocated to activities			
Advertising	385	385	1,739
Events	282	282	1,013
Rent	15,612	15,612	12,194
Donations- Gospel Community Ministry	3,704	3,704	4,745
Donations	2,210	2,210	219
Staff costs	53,662	53,662	53,233
Streetworx	2,327	2,327	2,474
Support costs allocated to activities			
Conference expenses	355	355	198
General office	2,605	2,605	3,356
Legal and professional costs	1,545	1,545	1,135
Repairs	42	42	14
Travel	896	896	16
	<u>83,625</u>	<u>83,625</u>	<u>80,336</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2025

5 Expenditure: Governance costs

Included in expenditure: charitable activities are governance costs amounting to:

	2025 Unrestricted £	2025 Total £	2024 Total £
Legal and professional costs	1,545	1,545	1,135
Staff costs	17,010	17,010	16,943
General administrative costs	-	-	240
	<u>18,555</u>	<u>18,555</u>	<u>18,318</u>

6 Staff costs

	2025 £	2024 £
Salaries	51,652	51,101
Pension costs	1,520	1,513
Staff training and other costs	490	619
	<u>53,662</u>	<u>53,233</u>

No employee earned more than £60,000 during the year. Trustee Pastor T Brown received £17,010 (2024 - £16,943) remuneration for his services. Expenses totalling £450 reimbursement (2024- £615) were paid on behalf of T Brown. Trustee M Brown received £8,442 (2024 - £8,408) remuneration for his services.

The average number of staff employed during the year was:

	2025 Number	2024 Number
Administration	4	4
	<u>4</u>	<u>4</u>

7 Net outgoing resources

	2025 £	2024 £
Independent examiners' remuneration	<u>1,511</u>	<u>1,122</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2025

8 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2024	878
Additions	543
At 31 March 2025	<u>1,421</u>
Depreciation	
At 1 April 2024	220
Charge for the year	355
At 31 March 2025	<u>575</u>
Net book value	
At 31 March 2025	<u>846</u>
At 31 March 2024	<u>658</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxes and social security costs	-	437
Pension creditors	295	-
Other creditors	-	294
Accruals and deferred income	1,290	1,122
	<u>1,585</u>	<u>1,853</u>

10 Statement of Funds- current year

	At 1 Apr 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
Unrestricted funds				
General fund	45,593	87,271	(83,625)	49,239
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	<u>97,528</u>	<u>87,271</u>	<u>(83,625)</u>	<u>101,174</u>
Total funds	<u>97,528</u>	<u>87,271</u>	<u>(83,625)</u>	<u>101,174</u>

The designated fund is a capital fund to be applied against future property expenditure.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2025

Statement of Funds- prior year	At 1 Apr 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Restricted funds				
Unrestricted funds				
General fund	30,108	95,821	(80,336)	45,593
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	82,043	95,821	(80,336)	97,528

11 Related party transactions	2025 £	2024 £
Alison Brown - wife of pastor - charity activities and support	17,010	17,058
Christine Ntanda - wife of trustee - charity activities and support	-	400
Joanne Foden - wife of trustee - charity activities and support	8,790	8,158

Donations of £11,839 (2024- £7,131) were received from the trustees during the year.

12 Controlling party

The charity is under the control of the trustees, as a body.

Accounts



GOSPEL COMMUNITY CHURCH NEWCASTLE LTD

(a company limited by guarantee)

Annual Report and Financial Statements

31 March 2024

Company registration number
06926769

Charity registration number
1134332

Gospel Community Church Newcastle Ltd
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Charity information

Reference and administrative details

Trustees & directors	Timothy Brown Paul Davidson Foden Dr Andrew Kenneth Ntanda
Company number	06926769
Charity number	1134332
Registered office	23 Briarside Newcastle upon Tyne NE5 2LT
Independent examiners	Kinnair and Company Limited Aston House Redburn Road Newcastle upon Tyne NE5 1NB
Bankers	Barclays Bank plc Leicester LE87 2BB

Gospel Community Church Newcastle Ltd

Report of the trustees

Introduction

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and principal activity

The objects for which Gospel Community Church Newcastle is established are:

- for the benefit of the public.
- to advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to advance education in such ways and in such parts of the United Kingdom and the World as the trustees from time to time may see fit.
- the trustees must use the income and may use the capital of the church in promoting the objects.

Achievements and performance

Sunday services have seen steady growth and seeing lives changed by being born again through faith in Jesus. People receiving healing prayer, finding community and friendship. We are partnering with other churches & Good News for Everyone to deliver a Luke's Gospel in colour magazine format called Explore. This is to every household in Newcastle Upon Tyne. Social action through our Streetworx Homeless street outreach teams have seen many members join and connect via Facebook. The teams go out every Saturday Night and Sunday morning when no other teams are out. We are indebted to our faithful volunteers at all levels who make the church happen at all locations. There are Life Groups formed in people's homes for friendship and Bible Study. The Blyth group opened at the Buffalo Centre Blyth 30th April 2023. Leafleting saw a core group gather, only for the centre to close for rewiring Sept 2023 - January 2024, forcing us to be in the Ridley Park Pavillion for most of the Winter. However the group has continued to grow steadily and so when we relocated back to the Buffalo Centre we were stronger and more resilient ready for the rest of the year! Our association with Peter Anderson and Go Global has been of benefit in terms of encouragement and training and the Pastors now also mentor a group of associated churches across Africa via Zoom.

Our funds have gradually increased over the year with a solid savings element for contingencies, and growing our building fund.

Gospel Community Church Newcastle Ltd

Report of the trustees

Financial review

During the period the Charity's total income was £95,821 (2023 - £85,419)

During the year the Charity's total expenditure £80,336 (2023 - £79,616)

The Charity's funds at 31 March 2024 were £97,528 (2023 - £82,043)

The charity's principal sources of funds is tithes and offerings: Giving by the congregation, Fund raising for Streetworx by grants, sales of donated goods (not trading), donations and ad hoc collections.

The trustees carry out an annual review of the level of reserves they feel is appropriate to maintain in order to meet the charity's objectives effectively. The charity held sufficient fund balances at the year end, all of which were unrestricted funds and held in forms considered appropriate to the charitable company's activities and future commitments.

The Charity has approximately 2 1/2 months of operating costs held in cash at bank in a separate savings account enabling them to fund operations should it be required.

The trustees have identified the principal risks facing the charity and, in their opinion, have addressed those risks by the appointment of informed trustees who can provide detailed and appropriate guidance to all other officers, and by the appointment of external independent examiners.

Reserves policy

The Charity aims to maintain a policy of holding cash reserves at a minimum of 2 to 3 months of operating costs in a separate savings account and will continue to strive to increase this on an ongoing basis.

Plans for future periods

We aim to continue to grow numerically. We will continue to evangelise and reach out to include people, particularly using the Explore Magazine in Newcastle and Leafleting and gatherings in Blyth such as a planned 'Park Day'. We have a multinational, multi ethnic church which reflects the diversity of society around us. There is a thriving children's work and a small but growing teens group.

As is our continued ongoing plan, we aim to purchase our own and first building and will continue to aim to raise building funds in order to achieve this. We have looked at several prospective buildings but none suitable to date.

We believe that post Covid results will continue to provide us with opportunities to achieve this goal and we will continue to fundraise and evangelise accordingly to meet the needs of the society around us.

Each 4 hour hire currently costs us £110, plus Streetworx facilities over £6k per year on storage indicating we could afford mortgage repayments on the amount of rent we are expecting. (This excludes the Buffalo Centre, Blyth as this meeting will need its own building in due course as it grows).

The Streetworx arm helping the homeless also rents storage facilities and so if these two aspects were combined into one multi purpose building, the community impact and synergy of both activities would fulfil the aims and purposes of this charity.

We would also like to run support groups which help people recover from drugs / alcohol etc as we are attracting people who are getting free of these addictive behaviours, ex offenders etc.

Gospel Community Church Newcastle Ltd

Report of the trustees

Structure, governance and management

As a company limited by guarantee, there is no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for debts and liabilities contracted before he/she ceases to be a member. The relevant governing document is the Memorandum and Articles of Association.

The trustees have not delegated day to day running of the charity, this is maintained by themselves.

New trustees are appointed by the serving trustees. The training and induction provided for new trustees is provided by the serving trustees.

Reference and administrative details

Gospel Community Church Newcastle,(the charity, the charitable company) is a charitable company formed to achieve the objectives stated in the governing document and memorandum and articles of the charity. It is a company limited by guarantee (registered number 06926769) and is also a registered charity (registration number 1134332).

The trustees who acted during the year and up to the date of the report are shown on page 1.

The registered office of the charity and details of its principal advisers are given on page 1.

Public benefit

The trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

When planning the charity's activities for the year, the trustees considered the Charity Commission's guidance on public benefit. The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are set out below.

Gospel Community Church Newcastle Ltd
Report of the trustees

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Gospel Community Church Newcastle for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the trustees on 19/12/2024 and signed on its behalf by:

DocuSigned by:

42B07691AF3048F...
T Brown
Director and Trustee

Gospel Community Church Newcastle Ltd
Independent examiners' report to the trustees of Gospel Community Church Newcastle Ltd

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 Charities Commission. An examination includes a review of the accounting records kept by the charity 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Kinnair and Company Limited

91D015DD4D1845B
Kinnair and Company Limited

Chartered Accountants

Aston House

Redburn Road

Newcastle upon Tyne

NE5 1NB

19/02/2024

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Gospel Community Church Newcastle Ltd
Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Charitable activities	2	95,668	95,668	85,393
Investment income	3	153	153	26
Total		95,821	95,821	85,419
Expenditure on:				
Charitable activities	4	80,336	80,336	79,616
Total		80,336	80,336	79,616
Net movement in funds		15,485	15,485	5,803
Funds brought forward		82,043	82,043	76,240
Funds carried forward		97,528	97,528	82,043

The charitable company has no recognised gains or losses other than those shown in the Statement of Financial Activities. None of the charitable company's activities were acquired or discontinued during the above two financial years.

Gospel Community Church Newcastle Ltd
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	658	-
Current assets			
Cash at bank and in hand		98,723	83,064
Liabilities: amounts falling due within one year	9	(1,853)	(1,020)
Net current assets		96,870	82,044
Net assets		97,528	82,044
Funds			
<i>Unrestricted funds:</i>			
- General Fund	10	45,593	82,044
- Capital Reserve	10	51,935	
Total charity funds		97,528	82,044

For the year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

These accounts were approved by the directors on 19/12/2024 and signed on their behalf by:

DocuSigned by:

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T Brown
Trustee

The notes on pages 9 to 13 form part of these financial statements

Gospel Community Church Newcastle Ltd

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Accounting conventions

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 and with the requirements of the Companies Act 2006 and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are available for use at the discretion of the trustees in support of providing premises and associated costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	25% reducing balance
------------------	----------------------

Income

All incoming resources are included in the statement of financial activities where the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donations, tithes, offerings and gift aid and is included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is charged on an accruals basis, as a liability is incurred, inclusive of irrecoverable Value Added Tax.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct and support costs relating to those activities.

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

Taxation

The charitable company is exempt from income tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2024

2 Income: Charitable activities

	2024	2024	2023
	Unrestricted	Total	Total
	£	£	£
Donations and gifts	86,129	86,129	73,932
Gift Aid	9,539	9,539	11,461
	<u>95,668</u>	<u>95,668</u>	<u>85,393</u>

3 Income: Investment income

	2024	2024	2023
	Unrestricted	Total	£
	£	£	
Bank interest receivable	153	153	26
	<u>153</u>	<u>153</u>	<u>26</u>

4 Expenditure: Charitable activities

	2024	2024	2023
	Unrestricted	Total	Total
	£	£	£
Costs directly allocated to activities			
Advertising	1,739	1,739	95
Events	1,013	1,013	1,797
Rent	12,194	12,194	12,446
Donations- Gospel Community Ministry	4,745	4,745	4,140
Donations	219	219	727
Staff costs	53,233	53,233	50,407
Streetworx	2,474	2,474	1,451
Support costs allocated to activities			
Conference expenses	198	198	193
General office	3,356	3,356	4,670
Legal and professional costs	1,135	1,135	1,363
Repairs	14	14	70
Travel	16	16	2,257
	<u>80,336</u>	<u>80,336</u>	<u>79,616</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2024

5 Expenditure: Governance costs

Included in expenditure: charitable activities are governance costs amounting to:

	2024	2024	2023
	Unrestricted	Total	Total
	£	£	£
Legal and professional costs	1,135	1,135	1,363
Staff costs	16,943	16,943	15,862
Travel	-	-	100
General administrative costs	240	240	502
	<u>18,318</u>	<u>18,318</u>	<u>17,827</u>

6 Staff costs

	2024	2023
	£	£
Salaries	51,101	48,830
Pension costs	1,513	1,264
Staff training and other costs	619	313
	<u>53,233</u>	<u>50,407</u>

No employee earned more than £60,000 during the year. One trustee Pastor T Brown received £16,943 (2023 - £14,131) remuneration for his services. Expenses totalling £615 reimbursement (2023- £3,051) were paid on behalf of M Brown, A Brown and T Brown.

The average number of staff employed during the year was:

	2024	2023
	Number	Number
Administration	4	3
	<u>4</u>	<u>3</u>

7 Net outgoing resources

	2024	2023
	£	£
This is stated after charging:		
Independent examiners' remuneration		
- as independent examiners	<u>1,122</u>	<u>1,020</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2024

8 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2023	-
Additions	878
At 31 March 2024	<u>878</u>
Depreciation	
At 1 April 2023	-
Charge for the year	220
At 31 March 2024	<u>220</u>
Net book value	
At 31 March 2024	<u>658</u>
At 31 March 2023	<u>-</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxes and social security costs	437	-
Pension creditors	294	-
Accruals and deferred income	1,122	1,020
	<u>1,853</u>	<u>1,020</u>

10 Statement of Funds- current year

	At 1 Apr 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Unrestricted funds				
General fund	30,108	95,821	(80,336)	45,593
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	<u>82,043</u>	<u>95,821</u>	<u>(80,336)</u>	<u>97,528</u>
Total funds	<u>82,043</u>	<u>95,821</u>	<u>(80,336)</u>	<u>97,528</u>

The designated fund is a capital fund to be applied against future property expenditure.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2024

Statement of Funds- prior year	At 1 Apr 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Restricted funds				
Unrestricted funds				
General fund	24,305	85,419	(79,616)	30,108
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	76,240	85,419	(79,616)	82,043

11 Related party transactions	2024 £	2023 £
Alison Brown - wife of pastor - charity activities and support	17,058	14,341
Michael Brown - son of pastor - charity activities and support	8,669	-
Christine Ntanda - wife of trustee - charity activities and support	400	-
Joanne Foden - wife of trustee - charity activities and support	8,158	5,824

Donations of £7,131 (2023- £2,973) were received from the trustees during the year.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2022 to 31st March 2023

Charity name: Gospel Community Church Newcastle

Charity registration number: 1134332

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1. The objects of the Church are, for the benefit of the public:- 2. to advance the Christian faith [in accordance with the Statement of Beliefs] in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; 3. to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and 4. to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; 5. The Trustees must use the income and may use the capital of the Church in promoting the Objects.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Church Activities including Streetworx (helping the Homeless)
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We as Trustees understand the guidance issued by the Charity Commission on Public Benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	This charity could not function without the exceptional contribution of volunteers both from within and outside the church. Our volunteers serve tirelessly and are deeply appreciated.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Sunday services have seen steady growth and seeing lives changed by being born again through faith in Jesus. People receiving healing prayer, finding community and friendship. Social action through our Streetworx Homeless street outreach teams have seen many members join and connect via Facebook. Life Groups formed in people's homes for friendship and Bible Study. Our group in Newbiggin by the Sea moved (due to venue' poor heating system) at Christmas. We have relocated to nearby Blyth, meeting in a home and are looking to open here at the Buffalo Centre 30th April 2023.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Our funds have gradually increased over the year with a solid savings element for contingencies, and growing building fund
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	the Trustees have: selected suitable accounting policies and then apply them consistently; observed the methods and principles of the Charities SORP (FRS 102); made judgments and accounting estimates that are reasonable and prudent; shown in the accounts that applicable UK Accounting Standards (FRS 102) have been followed, prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. Consequently the charity is in a good position at the end of the financial year
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity has approximately 2 1/2 months of operating costs held in cash at the bank in separate savings account
Amount of reserves held	Para 1.22	£12,760 Cash
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Our Accountants have stated in their Independent Examination Letter of Representation Para 18: 'We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.'

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Tithes and Offerings: Giving by the Congregation Fund Raising for Streetworx by grants, sales of donated goods (not trading), donations and ad hoc collections
--	-----------	--

Investment policy and objectives including any social investment policy adopted	Para 1.46	If investments were made these would be ethical in line with the statement of beliefs
A description of the principal risks facing the charity	Para 1.46	Our Charity relies on people giving voluntarily to fund the aims of the charity, so this has to continue for the running of the charity
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees approached and asked if they would be willing to volunteer as selected under the direction of the spiritual oversight of the church: ie the Elders

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees encouraged to read their requirements from the charity commission's website and inducted into the ways of the charity by Trustees with previous experience in this role. We aim to not change more than one Trustee at a time for stability and training.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Charities organisational structure consists of Elders, Trustees and Congregation. The is a Finance Team has x5 members, two of whom are Trustees and a further two of whom have accountancy qualifications. This gives at least x4 different viewpoints on the operational and day to day running of the charity to ensure high standards are maintained.

Relationship with any related parties	Para 1.51	We have good relationships with Ministers across the city and are part of a ministers forum. We have spiritual and practical oversight from a Scottish based charity: Go Global family, SC052784
Other		We are part of the Evangelical Alliance, and support the work of Good News For Everyone.

Reference and Administrative details

Charity name	Gospel Community Church Newcastle
Other name the charity uses	
Registered charity number	1134332
Charity's principal address	23, Briarside, Westerhope , Newcastle Upon Tyne NE5 2LT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Timothy Brown	Elder /Trustee	Whole Year	Elders /Trustees
2	Paul Foden	Elder /Trustee	Whole Year	Elders /Trustees
3	Andrew Ntanda	Trustee	Commenced 10/9/2022 and is currently a Trustee	Elders /Trustees

Corporate trustees – names of the directors at the date the report was approved

Director name		
Timothy Brown		
Paul Foden		
Andrew Ntanda		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	-
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	-
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	-

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Kinnair Associates Ltd	Aston House, Redburn Road Newcastle upon Tyne NE5 1NB

Name of chief executive or names of senior staff members (Optional information)

Mrs M. Mak

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

We are an open organisation. Please contact us if there is any information relating to our charity that you would like clarification on. We would be glad to help - or better still come and visit, to see for yourself. Many of our volunteers from Streetworx have never been to the church but love what we are doing to help the homeless in Newcastle. Everyone is welcome to volunteer (subject to safe working practices / training).

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

Timothy Brown	
---------------	--

Position (eg
Secretary, Chair, etc)

Chair and Pastor

Chair and Pastor	
------------------	--

Date

29th December 2022

29th December 2022

GOSPEL COMMUNITY CHURCH NEWCASTLE LTD
(formerly Destiny Church Newcastle)

(a company limited by guarantee)

Annual Report and Financial Statements

31 March 2023

Company registration number
06926769

Charity registration number
1134332

Gospel Community Church Newcastle Ltd
Annual Report and Financial Statements
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Gospel Community Church Newcastle Ltd

Charity information

Reference and administrative details

Trustees & directors	Timothy Brown Paul Davidson Foden Teresina Nancy Fullard Dr Andrew Kenneth Ntanda	Resigned 10 September 2022 Appointed 3 February 2023
Company number	06926769	
Charity number	1134332	
Registered office	23 Briarside Newcastle upon Tyne NE5 2LT	
Independent examiners	Kinnair and Company Limited Aston House Redburn Road Newcastle upon Tyne NE5 1NB	
Bankers	Barclays Bank plc Leicester	

Gospel Community Church Newcastle Ltd

Report of the trustees

Introduction

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and principal activity

The objects for which Gospel Community Church Newcastle is established are:

- for the benefit of the public.
- to advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to advance education in such ways and in such parts of the United Kingdom and the World as the trustees from time to time may see fit.
- the trustees must use the income and may use the capital of the church in promoting the objects.

Achievements and performance

Sunday services have seen steady growth and seeing lives changed by being born again through faith in Jesus. People receiving healing prayer, finding community and friendship. Social action through our Streetworx Homeless street outreach teams have seen many members join and connect via Facebook. Life Groups formed in people's homes for friendship and Bible Study. Our group in Newbiggin by the Sea moved (due to venue' poor heating system) at Christmas. We have relocated to nearby Blyth, meeting in a home and are looking to open here at the Buffalo Centre 30th April 2023.

Our funds have gradually increased over the year with a solid savings element for contingencies, and growing our building fund.

Financial review

The charity's incoming resources increased by 11.4% from 2022 to 2023 however resources expended only increased by 5%. This enabled us to make an increased net profit for the year of 6% and indicates improvement post COVID.

The charity's principal sources of funds is Tithes and Offerings: Giving by the Congregation, Fund Raising for Streetworx by grants, sales of donated goods (not trading), donations and ad hoc collections.

Gospel Community Church Newcastle Ltd

Report of the trustees

The trustees carry out an annual review of the level of reserves they feel is appropriate to maintain in order to meet the charity's objectives effectively. The charity held sufficient fund balances at the year end, all of which were unrestricted funds and held in forms considered appropriate to the charitable company's activities and future commitments.

The Charity has approximately 2 1/2 months of operating costs held in cash at bank in a separate savings account enabling them to fund operations should it be required.

The trustees have identified the principal risks facing the charity and, in their opinion, have addressed those risks by the appointment of informed trustees who can provide detailed and appropriate guidance to all other officers, and by the appointment of external independent examiners.

Gospel Community Church Newcastle Ltd

Report of the trustees

Reserves policy

The Charity aims to maintain a policy of holding cash reserves at a minimum of 2 to 3 months of operating costs in a separate savings account and will continue to strive to increase this on an ongoing basis.

Plans for future periods

We aim to continue to grow numerically. We will continue to evangelise and reach out to include people. We have a multinational, multi ethnic church which reflects the diversity of society around us. There is a thriving children's work and a small but growing teens group.

As is our continued ongoing plan, we aim to purchase our own and first building and will continue to aim to raise a building fund in order to achieve this.

We believe that post Covid results will continue to provide us with opportunities to achieve this goal and we will continue to fundraise and evangelise accordingly to meet the needs of the society around us.

Each 4 hour hire currently costs us £150, plus over £6k per year on storage indicating we could afford mortgage repayments on the amount of rent we are expecting.

The Streetworx arm helping the homeless also rents storage facilities and so if these two aspects were combined into one multipurpose building, the community impact and synergy of both activities would fulfil the aims and purposes of this charity.

We would also like to run support groups which help people recover from drugs / alcohol etc as we are attracting people who are getting free of these addictive behaviours.

Structure, governance and management

As a company limited by guarantee, there is no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for debts and liabilities contracted before he/she ceases to be a member. The relevant governing document is the Memorandum and Articles of Association.

The trustees have not delegated day to day running of the charity, this is maintained by themselves.

New trustees are appointed by the serving trustees. The training and induction provided for new trustees is provided by the serving trustees.

Reference and admirative details

Gospel Community Church Newcastle,(the charity, the charitable company) is a charitable company formed to achieve the objectives stated in the governing document and memorandum and articles of the charity. It is a company limited by guarantee (registered number 06926769) and is also a registered charity (registration number 1134332).

The trustees who acted during the year and up to the date of the report are shown on page 1.

The registered office of the charity and details of its principal advisers are given on page 1.

Gospel Community Church Newcastle Ltd

Report of the trustees

Public benefit

The trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

When planning the charity's activities for the year, the trustees considered the Charity Commission's guidance on public benefit. The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are set out below.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Gospel Community Church Newcastle for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the trustees on ^{21-Dec-2023} and signed on its behalf by:

Tim Brown

T Brown
Director and Trustee

Gospel Community Church Newcastle Ltd

Independent examiners' report to the trustees of Gospel Community Church Newcastle Ltd

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 Charities Commission. An examination includes a review of the accounting records kept by the charity 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

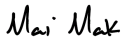
1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



Mai Mak FCA

Kinnaird and Company Limited

Chartered Accountants

Aston House

Redburn Road

Newcastle upon Tyne

NE5 1NB

21-Dec-2023

Gospel Community Church Newcastle Ltd
Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Charitable activities	2	85,393	85,393	76,652
Investment income	3	26	26	1
Total		85,419	85,419	76,653
Expenditure on:				
Charitable activities	4	79,616	79,616	75,789
Total		79,616	79,616	75,789
Net movement in funds		5,803	5,803	864
Funds brought forward		76,240	76,240	75,376
Funds carried forward		82,043	82,043	76,240

The charitable company has no recognised gains or losses other than those shown in the Statement of Financial Activities. None of the charitable company's activities were acquired or discontinued during the above two financial years.

Gospel Community Church Newcastle Ltd
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		83,063	76,960
Liabilities: amounts falling due within one year	8	(1,020)	(720)
Net current assets		82,043	76,240
Net assets		<u>82,043</u>	<u>76,240</u>
Funds			
<i>Unrestricted funds:</i>			
- General Fund	9	30,108	76,240
- Capital Reserve	9	51,935	
Total charity funds		<u>82,043</u>	<u>76,240</u>

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

These accounts were approved by the directors on ~~21 Dec 2023~~ and signed on their behalf by:

Tim Brown

T Brown
Trustee

The notes on pages 8 to 11 form part of these financial statements

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Accounting conventions

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 and with the requirements of the Companies Act 2006 and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are available for use at the discretion of the trustees in support of providing premises and associated costs.

Income

All incoming resources are included in the statement of financial activities where the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donations, tithes, offerings and gift aid and is included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is charged on an accruals basis, as a liability is incurred, inclusive of irrecoverable Value Added Tax.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct and support costs relating to those activities.

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

Taxation

The charitable company is exempt from income tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

2 Income: Charitable activities

	2023 Unrestricted £	2023 Total £	2022 Total £
Donations and gifts	73,932	73,932	65,198
Gift Aid	11,461	11,461	11,454
	<u>85,393</u>	<u>85,393</u>	<u>76,652</u>

3 Income: Investment income

	2023 Unrestricted £	2023 Total £	2022 £
Bank interest receivable	26	26	1
	<u>26</u>	<u>26</u>	<u>1</u>

4 Expenditure: Charitable activities

	2023 Unrestricted £	2023 Total £	2022 Total £
Costs directly allocated to activities			
Advertising	95	95	295
Events	1,797	1,797	1,374
Rent	12,446	12,446	13,957
Donations- Gospel Community Ministry	4,140	4,140	3,909
Donations	727	727	965
Staff costs	50,407	50,407	24,081
Streetworx	1,451	1,451	1,714
Support costs allocated to activities			
Conference expenses	193	193	117
General office	4,670	4,670	4,342
Legal and professional costs	1,363	1,363	733
Repairs	70	70	90
Staff costs	-	-	24,081
Travel	2,257	2,257	130
	<u>79,616</u>	<u>79,616</u>	<u>75,788</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

5 Expenditure: Governance costs

Included in expenditure: charitable activities are governance costs amounting to:

	2023 Unrestricted £	2023 Total £	2022 Total £
Legal and professional costs	1,363	1,363	720
Staff costs	15,862	15,862	15,702
Travel	100	100	124
General administrative costs	502	502	538
	<u>17,827</u>	<u>17,827</u>	<u>17,084</u>

6 Staff costs

	2023 £	2022 £
Salaries	48,830	47,746
Pension costs	1,264	832
Staff training and other costs	313	-
	<u>50,407</u>	<u>48,578</u>

No employee earned more than £60,000 during the year. One trustee Pastor T Brown received £14,131 (2022 - £15,875) remuneration for his services. Expenses totalling £3,051 reimbursement (2022- £104) were paid on behalf of J Foden, M Brown, D Brown and T Brown.

The average number of staff employed during the year was:

	2023 Number	2022 Number
Administration	3	3
	<u>3</u>	<u>3</u>

7 Net outgoing resources

	2023 £	2022 £
This is stated after charging:		
Independent examiners' remuneration		
- as independent examiners	<u>1,020</u>	<u>720</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

8 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	1,020	720

9 Statement of Funds- current year	At 1 Apr 2022	Incoming resources	Outgoing resources	At 31 March 2023
	£	£	£	£
Unrestricted funds				
General fund	24,305	85,419	(79,616)	30,108
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	76,240	85,419	(79,616)	82,043
Total funds	76,240	85,419	(79,616)	82,043

The designated fund is a capital fund to be applied against future property expenditure.

Statement of Funds- prior year	At 1 Apr 2021	Incoming resources	Outgoing resources	At 31 March 2022
	£	£	£	£
Restricted funds				
Unrestricted funds				
General fund	23,441	76,653	(75,789)	24,305
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	75,376	76,653	(75,789)	76,240

10 Related party transactions	2023	2022
	£	£
Alison Brown - wife of pastor - charity activities and support	14,341	20,207
Joanne Foden - wife of trustee - charity activities and support	5,824	6,000

Donations of £2,973 (2022- £2,684) were received from the trustees during the year.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

11 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2022- £400) and preparation of financial statements of £620 (2022- £320).

11 Controlling party

The charity is under the control of the trustees, as a body.

GOSPEL COMMUNITY CHURCH NEWCASTLE LTD
(formerly Destiny Church Newcastle)

(a company limited by guarantee)

Annual Report and Financial Statements

31 March 2023

Company registration number
06926769

Charity registration number
1134332

Gospel Community Church Newcastle Ltd
Annual Report and Financial Statements
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Statement of Financial Activities	7
Balance sheet	8
Notes to the accounts	9

Gospel Community Church Newcastle Ltd
Charity information

Reference and administrative details

Trustees & directors	Timothy Brown Paul Davidson Foden Teresina Nancy Fullard Dr Andrew Kenneth Ntanda	Resigned 10 September 2022 Appointed 3 February 2023
Company number	06926769	
Charity number	1134332	
Registered office	23 Briarside Newcastle upon Tyne NE5 2LT	
Independent examiners	Kinnair and Company Limited Aston House Redburn Road Newcastle upon Tyne NE5 1NB	
Bankers	Barclays Bank plc Leicester	

Gospel Community Church Newcastle Ltd

Report of the trustees

Introduction

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and principal activity

The objects for which Gospel Community Church Newcastle is established are:

- for the benefit of the public.
- to advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
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Achievements and performance

Sunday services have seen steady growth and seeing lives changed by being born again through faith in Jesus. People receiving healing prayer, finding community and friendship. Social action through our Streetworx Homeless street outreach teams have seen many members join and connect via Facebook. Life Groups formed in people's homes for friendship and Bible Study. Our group in Newbiggin by the Sea moved (due to venue' poor heating system) at Christmas. We have relocated to nearby Blyth, meeting in a home and are looking to open here at the Buffalo Centre 30th April 2023.

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Gospel Community Church Newcastle Ltd

Report of the trustees

The trustees carry out an annual review of the level of reserves they feel is appropriate to maintain in order to meet the charity's objectives effectively. The charity held sufficient fund balances at the year end, all of which were unrestricted funds and held in forms considered appropriate to the charitable company's activities and future commitments.

The Charity has approximately 2 1/2 months of operating costs held in cash at bank in a separate savings account enabling them to fund operations should it be required.

The trustees have identified the principal risks facing the charity and, in their opinion, have addressed those risks by the appointment of informed trustees who can provide detailed and appropriate guidance to all other officers, and by the appointment of external independent examiners.

Gospel Community Church Newcastle Ltd

Report of the trustees

Reserves policy

The Charity aims to maintain a policy of holding cash reserves at a minimum of 2 to 3 months of operating costs in a separate savings account and will continue to strive to increase this on an ongoing basis.

Plans for future periods

We aim to continue to grow numerically. We will continue to evangelise and reach out to include people. We have a multinational, multi ethnic church which reflects the diversity of society around us. There is a thriving children's work and a small but growing teens group.

As is our continued ongoing plan, we aim to purchase our own and first building and will continue to aim to raise a building fund in order to achieve this.

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The trustees have not delegated day to day running of the charity, this is maintained by themselves.

New trustees are appointed by the serving trustees. The training and induction provided for new trustees is provided by the serving trustees.

Reference and admirative details

Gospel Community Church Newcastle,(the charity, the charitable company) is a charitable company formed to achieve the objectives stated in the governing document and memorandum and articles of the charity. It is a company limited by guarantee (registered number 06926769) and is also a registered charity (registration number 1134332).

The trustees who acted during the year and up to the date of the report are shown on page 1.

The registered office of the charity and details of its principal advisers are given on page 1.

Gospel Community Church Newcastle Ltd

Report of the trustees

Public benefit

The trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

When planning the charity's activities for the year, the trustees considered the Charity Commission's guidance on public benefit. The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are set out below.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Gospel Community Church Newcastle for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the trustees on ^{21-Dec-2023} and signed on its behalf by:

Tim Brown

T Brown
Director and Trustee

Gospel Community Church Newcastle Ltd

Independent examiners' report to the trustees of Gospel Community Church Newcastle Ltd

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 Charities Commission. An examination includes a review of the accounting records kept by the charity 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

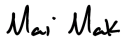
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have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



Mai Mak FCA

Kinnaird and Company Limited

Chartered Accountants

Aston House

Redburn Road

Newcastle upon Tyne

NE5 1NB

21-Dec-2023

Gospel Community Church Newcastle Ltd
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for the year ended 31 March 2023

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Gospel Community Church Newcastle Ltd
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as at 31 March 2023

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Funds			
<i>Unrestricted funds:</i>			
- General Fund	9	30,108	76,240
- Capital Reserve	9	51,935	
Total charity funds		<u>82,043</u>	<u>76,240</u>

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

These accounts were approved by the directors on ~~21 Dec 2023~~ and signed on their behalf by:

Tim Brown

T Brown
Trustee

The notes on pages 8 to 11 form part of these financial statements

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Accounting conventions

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 and with the requirements of the Companies Act 2006 and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are available for use at the discretion of the trustees in support of providing premises and associated costs.

Income

All incoming resources are included in the statement of financial activities where the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donations, tithes, offerings and gift aid and is included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is charged on an accruals basis, as a liability is incurred, inclusive of irrecoverable Value Added Tax.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct and support costs relating to those activities.

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

Taxation

The charitable company is exempt from income tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

2 Income: Charitable activities

	2023 Unrestricted £	2023 Total £	2022 Total £
Donations and gifts	73,932	73,932	65,198
Gift Aid	11,461	11,461	11,454
	<u>85,393</u>	<u>85,393</u>	<u>76,652</u>

3 Income: Investment income

	2023 Unrestricted £	2023 Total £	2022 £
Bank interest receivable	26	26	1
	<u>26</u>	<u>26</u>	<u>1</u>

4 Expenditure: Charitable activities

	2023 Unrestricted £	2023 Total £	2022 Total £
Costs directly allocated to activities			
Advertising	95	95	295
Events	1,797	1,797	1,374
Rent	12,446	12,446	13,957
Donations- Gospel Community Ministry	4,140	4,140	3,909
Donations	727	727	965
Staff costs	50,407	50,407	24,081
Streetworx	1,451	1,451	1,714
Support costs allocated to activities			
Conference expenses	193	193	117
General office	4,670	4,670	4,342
Legal and professional costs	1,363	1,363	733
Repairs	70	70	90
Staff costs	-	-	24,081
Travel	2,257	2,257	130
	<u>79,616</u>	<u>79,616</u>	<u>75,788</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

5 Expenditure: Governance costs

Included in expenditure: charitable activities are governance costs amounting to:

	2023 Unrestricted £	2023 Total £	2022 Total £
Legal and professional costs	1,363	1,363	720
Staff costs	15,862	15,862	15,702
Travel	100	100	124
General administrative costs	502	502	538
	<u>17,827</u>	<u>17,827</u>	<u>17,084</u>

6 Staff costs

	2023 £	2022 £
Salaries	48,830	47,746
Pension costs	1,264	832
Staff training and other costs	313	-
	<u>50,407</u>	<u>48,578</u>

No employee earned more than £60,000 during the year. One trustee Pastor T Brown received £14,131 (2022 - £15,875) remuneration for his services. Expenses totalling £3,051 reimbursement (2022- £104) were paid on behalf of J Foden, M Brown, D Brown and T Brown.

The average number of staff employed during the year was:

	2023 Number	2022 Number
Administration	3	3
	<u>3</u>	<u>3</u>

7 Net outgoing resources

	2023 £	2022 £
This is stated after charging:		
Independent examiners' remuneration		
- as independent examiners	<u>1,020</u>	<u>720</u>

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

8 Creditors: amounts falling due within one year	2023 £	2022 £
Accruals and deferred income	1,020	720

9 Statement of Funds- current year	At 1 Apr 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Unrestricted funds				
General fund	24,305	85,419	(79,616)	30,108
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	76,240	85,419	(79,616)	82,043
Total funds	76,240	85,419	(79,616)	82,043

The designated fund is a capital fund to be applied against future property expenditure.

Statement of Funds- prior year	At 1 Apr 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Restricted funds				
Unrestricted funds				
General fund	23,441	76,653	(75,789)	24,305
Designated funds				
Capital fund	51,935	-	-	51,935
Total unrestricted funds	75,376	76,653	(75,789)	76,240

10 Related party transactions	2023 £	2022 £
Alison Brown - wife of pastor - charity activities and support	14,341	20,207
Joanne Foden - wife of trustee - charity activities and support	5,824	6,000

Donations of £2,973 (2022- £2,684) were received from the trustees during the year.

Gospel Community Church Newcastle Ltd
Notes to the Accounts
for the year ended 31 March 2023

11 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2022- £400) and preparation of financial statements of £620 (2022- £320).

11 Controlling party

The charity is under the control of the trustees, as a body.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2021 to 31st March 2022

Charity name: Destiny Church Newcastle

Charity registration number: 1134332

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1. The objects of the Church are, for the benefit of the public:- 2. to advance the Christian faith [in accordance with the Statement of Beliefs] in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; 3. to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and 4. to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; 5. The Trustees must use the income and may use the capital of the Church in promoting the Objects.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Church Activities
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We as Trustees understand the guidance issued by the Charity Commission on Public Benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	This charity could not function without the outstanding contribution of volunteers both from within and outside the church
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Gathering weekly and seeing many lives changed by being born again through faith in Jesus, people receiving healing prayer, freedom from alcohol and drugs. Social action through our Streetworx Homeless street outreach teams. Life Groups forming in people's homes for friendship and Bible Study. New church group planted in Newbiggin By The Sea February 2022.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	the Trustees have: selected suitable accounting policies and then apply them consistently; observed the methods and principles of the Charities SORP (FRS 102); made judgments and accounting estimates that are reasonable and prudent; shown in the accounts that applicable UK Accounting Standards (FRS 102) have been followed, prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. Consequently the charity is in a good position at the end of the financial year
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity has approximately 2 1/2 months of operating costs held in cash at the bank in separate savings account
Amount of reserves held	Para 1.22	£11684
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Our Accountants have stated in their Independent Examination Letter of Representation Para 18: 'We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.'

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Tithes and Offerings: Giving by the Congregation
--	-----------	--

Investment policy and objectives including any social investment policy adopted	Para 1.46	If investments were made these would be ethical in line with the statement of beliefs
A description of the principal risks facing the charity	Para 1.46	Our Charity relies on people giving voluntarily to fund the aims of the charity, so this has to continue for the running of the charity
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees asked if they would be willing to volunteer as selected under the direction of the spiritual oversight of the church: ie the Elders

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees encouraged to read their requirements from the charity commission's website and inducted into the ways of the charity by Trustees with previous experience in this role
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Charities organisational structure consists of Elders, Trustees and Congregation. The is a Finance Team has x5 members, two of whom are Trustees and a further two of whom are qualified accountants. This gives at least x4 different viewpoints on the operational and day to day running of the charity to ensure high standards are maintained.

Relationship with any related parties	Para 1.51	We have good relationships with Ministers across the city and are part of a ministers forum.
Other		

Reference and Administrative details

Charity name	Destiny Church Newcastle
Other name the charity uses	
Registered charity number	1134332
Charity's principal address	23, Briarside, Westerhope , Newcastle Upon Tyne NE5 2LT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Timothy Brown	Elder /Trustee	Whole Year	Elders /Trustees
2	Paul Foden	Elder /Trustee	Whole Year	Elders /Trustees
3	Nancy Fullard	Trustee (now retired)	Whole Year (But retired 10/09/22)	Elders /Trustees
4	Andrew Ntanda	Trustee	Commenced 10/9/2022 and is currently a Trustee	Elders /Trustees

Corporate trustees – names of the directors at the date the report was approved

Director name		
Timothy Brown		
Paul Foden		
Andrew Ntanda		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	-
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	-
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	-

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Accountant	Kinnair Associates Ltd	Aston House, Redburn Road Newcastle upon Tyne NE5 1NB

Name of chief executive or names of senior staff members (Optional information)

Mrs M. Mak

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

We are an open organisation. Please contact us if there is any information relating to our charity that you would like clarification on. We would be glad to help - or better still come and visit, to see for yourself.
--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

Timothy Brown	
---------------	--

Position (eg
Secretary, Chair, etc)

Chair and Pastor

Chair and Pastor	
------------------	--

Date

29th December 2022

29th December 2022

Registered number: 06926769
Charity number: 1134332

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

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DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Timothy Brown, Chair Dr Andrew Ntanda Paul Foden Teresina Fullard (resigned 10 September 2022)
Company registered number	06926769
Charity registered number	1134332
Registered office	23 Briarside Newcastle upon Tyne NE5 2LT
Accountants	Kinnair and Company Limited Chartered Accountants Aston House Redburn Road Newcastle upon Tyne NE5 1NB

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities**a. Policies and objectives**

The objects for which Destiny Church Newcastle is established are for the benefit of the public:-

- to advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to advance education in such ways and in such parts of the United Kingdom and the World as the trustees from time to time may see fit.
- the trustees must use the income and may use the capital of the church in promoting the objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies and activities undertaken to achieve objectives

Primarily, the charity achieves its objectives through the operation of Church Services in two locations at Newcastle upon Tyne and in Newbiggin by the Sea, Northumberland. It also provides outreach work through its Streetworx arm which aims to meet the needs of the homeless.

c. Main activities undertaken to further the charity's purposes for the public benefit

The charity's activities are achieved for the public benefit through the operation of Church Services and through its Streetworx arm which aims to meet the needs of the homeless.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance**a. Main achievements of the charity**

Our main achievements have included an ongoing work across all sections of the church. The Children's church is also developing well each Sunday and the groups in the church. This year also saw the start of the Newbiggin by the Sea Church meeting in that town. Progress has been made with a strong start touching about 20+ people initially. The group there is able to cover its costs which is good. We have seen new visitors in the post covid period and new families becoming part of the church community. Streetworx, the church outreach arm which helps the homeless has gone from strength to strength in terms of the number of people we help, the volunteer hours and the quantity of donated good we receive. These are put to use straight away in terms of feeding and clothing this marginalised group of people who were 'returned to the streets' after Lockdown. This wouldn't be possible without the amazing efforts of Joanne Foden and her husband Paul. We appreciate our current venue and Streetworx storage facility but it is still our aim to have a building to run our charity from which would be an asset for the charity in the long term.

Financial review**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Destiny Church aims to maintain a reserve which holds at least 3 months operating costs. This would equate to £19,000, using the prior year expenditure figures. At the year end, the charity held reserves of £76,240 of which £24,305 are free reserves after accounting for designated capital funds.

Structure, governance and management**a. Constitution**

Destiny Church Newcastle is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

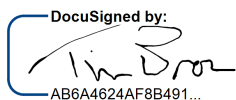
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 21 December 2022 and signed on their behalf by:

DocuSigned by:

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Timothy Brown

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Destiny Church Newcastle ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

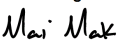
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Mai Mak

DocuSigned by:

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Dated: 21 December 2022

FCA

Kinnair and Company Limited
Aston House, Redburn Road
Newcastle upon Tyne
NE5 1NB

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	76,652	76,652	70,957
Investments	4	1	1	2
Total income		76,653	76,653	70,959
Expenditure on:				
Charitable activities	6	75,789	75,789	48,912
Total expenditure		75,789	75,789	48,912
Net movement in funds		864	864	22,047
Reconciliation of funds:				
Total funds brought forward		75,376	75,376	53,329
Net movement in funds		864	864	22,047
Total funds carried forward		76,240	76,240	75,376

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06926769

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	-	377
Cash at bank and in hand		76,960	76,466
		76,960	76,843
Creditors: amounts falling due within one year	13	(720)	(1,467)
Net current assets		76,240	75,376
Total assets less current liabilities		76,240	75,376
Net assets excluding pension asset		76,240	75,376
Total net assets		76,240	75,376
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	76,240	75,376
Total funds		76,240	75,376

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 21 December 2022 and signed on their behalf by:

DocuSigned by:

 AB6A4624AF8B491...
Timothy Brown

The notes on pages 8 to 16 form part of these financial statements.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Destiny Church Newcastle is a charitable company limited by guarantee, registered in England & Wales. The principal activity of the charity is the advancement of the Christian Faith. The registered address is 23 Briarside, Newcastle upon Tyne NE5 2LT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Destiny Church Newcastle meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The charity has adequate funds to support its activities for the foreseeable future and these financial statements are prepared under the Going Concern concept.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Voluntary income is received by way of donations, tithes, offerings and gift aid and is included in full in the Statement of Activities when received.

2.4 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Expenditure is charged on an accruals basis, as a liability is incurred, inclusive of irrecoverable Value Added Tax. Expenditure is classified by activity.

2.5 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations			
Donations, offerings, tithes and similar income	65,198	65,198	60,203
Gift aid received	11,454	11,454	10,754
	<u>76,652</u>	<u>76,652</u>	<u>70,957</u>
<i>Total 2021</i>	<u>70,957</u>	<u>70,957</u>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest receivable	1	1	2
	<u>1</u>	<u>1</u>	<u>2</u>

5. Analysis of donations

	Grants to Individuals 2022 £	Total funds 2022 £
Donations made	965	965
	<u>965</u>	<u>965</u>
	<i>Grants to Individuals 2021 £</i>	<i>Total funds 2021 £</i>
Donations made	265	265
	<u>265</u>	<u>265</u>

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Church Ministry	75,789	75,789	48,912

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Donations made 2022 £	Support costs 2022 £	Total funds 2022 £
Church Ministry	46,641	965	28,183	75,789

	Activities undertaken directly 2021 £	Donations made 2021 £	Support costs 2021 £	Total funds 2021 £
Church Ministry	28,029	265	20,618	48,912

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	24,571	15,862
Honorarium	200	-
Rent	13,957	450
Events	1,374	401
Streetworx	1,714	7,363
Subscriptions	4,400	3,859
Conference expenses	117	-
Advertising	295	81
Legal and professional	13	13
	46,641	28,029

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
General office costs	1,714	1,873
Repairs	629	1,576
Travel	131	526
Bank charges	-	12
Other costs	418	49
Governance costs	25,291	16,582
	28,183	20,618

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Governance costs

	2022 £	<i>2021</i> £
Staff costs	24,571	15,862
Independent Examiners Remuneration	720	720
	<u>25,291</u>	<u>16,582</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £400 (*2021 - £400*), and preparation of financial statements of £320 (*2021 - £320*).

10. Staff costs

	2022 £	<i>2021</i> £
Wages and salaries	48,310	31,220
Contribution to defined contribution pension schemes	832	504
	<u>49,142</u>	<u>31,724</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	<i>2021</i> No.
Administration	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration from an employment with the charity as a Church Minister under the charity's Trust Deed. The value of Trustees' remuneration and other benefits was as follows:

		2022 £	2021 £
Timothy Brown	Remuneration	20,000	15,000

During the year ended 31 March 2022, expenses totalling £107 were reimbursed or paid directly to 1 Trustee (2021 - £530 to 1 Trustee). These were in respect of travel costs incurred.

12. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	-	377
	<u>-</u>	<u>377</u>
	<u>-</u>	<u>377</u>

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	434
Other creditors	-	313
Accruals and deferred income	720	720
	<u>720</u>	<u>1,467</u>
	<u>720</u>	<u>1,467</u>

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Capital fund	51,935	-	-	51,935
General funds				
General Funds - all funds	23,441	76,653	(75,789)	24,305
Total Unrestricted funds	75,376	76,653	(75,789)	76,240

The designated fund is a capital fund to be applied against future property expenditure.

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Capital fund	45,516	6,419	-	51,935
General funds				
General Funds - all funds	7,813	64,540	(48,912)	23,441
Total Unrestricted funds	53,329	70,959	(48,912)	75,376

DESTINY CHURCH NEWCASTLE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Related party transactions

Donations of £2,684 (£2021: £1,915) were received from the trustees during the year.

The charity entered into the following related party transactions. No amounts were outstanding in respect of these transactions in either year.

	2022	<i>2021</i>
	£	£
Alison Brown - wife of pastor - charity activities and pastoral support	20,207	<i>15,000</i>
Joanne Foden - wife of trustee - charity activities and pastoral support	6,000	<i>1,200</i>
	<u>26,207</u>	<u><i>16,200</i></u>

16. Controlling party

The charity is under the control of the trustees, as a body.

From: Destiny Church, Newcastle

Mrs M. Mak
Kinnair Associates Ltd
Aston House, Redburn Road
Newcastle upon Tyne
NE5 1NB

21 December 2022

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 March 2022. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2022 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 5 October 2022, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.
8. The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Assets and liabilities

9. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

13. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors.

Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Other matters

19. We confirm that all restricted funds received have been properly applied in accordance with the expectations of the donor.

Yours faithfully

DocuSigned by:

AB6A4624AF8B491.....

Signed on behalf of the board of trustees

Certificate Of Completion

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Christopher Black

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chris-black@kinnair.co.uk

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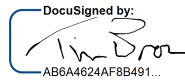
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chris-black@kinnair.co.uk

Signer Events

Tim Brown

tim.brown@destinynewcastle.com

Security Level: Email, Account Authentication
(None)**Signature**DocuSigned by:

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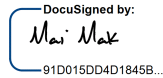
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Mai Mak

mai-mak@kinnair.co.uk

Kinnair Associates Limited

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Christopher Black

chris-black@kinnair.co.uk

Kinnair

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Tim Brown tim.brown@destinynewcastle.com Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Accepted: 12/21/2022 10:48:43 AM ID: 6d1f72b7-5a1c-44f8-8b0c-6a93daa4908c	COPIED	Sent: 12/22/2022 1:19:45 AM

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Signing Complete	Security Checked	12/22/2022 1:19:44 AM
Completed	Security Checked	12/22/2022 1:19:45 AM

Payment Events	Status	Timestamps
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From time to time, Kinnair Associates (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Kinnair Associates:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: graham-murray@kinnair.co.uk

To advise Kinnair Associates of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at graham-murray@kinnair.co.uk and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Kinnair Associates

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to graham-murray@kinnair.co.uk and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Kinnair Associates

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to graham-murray@kinnair.co.uk and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Kinnair Associates as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Kinnair Associates during the course of your relationship with Kinnair Associates.

From: Destiny Church, Newcastle

Mrs M. Mak
Kinnair Associates Ltd
Aston House, Redburn Road
Newcastle upon Tyne
NE5 1NB

21 December 2022

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5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
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Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

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Other matters

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Yours faithfully

DocuSigned by:

AB6A4624AF8B491.....

Signed on behalf of the board of trustees

Accounts

DESTINY CHURCH NEWCASTLE

(a company limited by guarantee)

Annual Report and Financial Statements

31 March 2021

Company registration number
06926769

Charity registration number
1134332

Destiny Church Newcastle
Annual Report and Financial Statements
Contents

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Balance sheet	8
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Destiny Church Newcastle
Charity information

Reference and administrative details

Trustees & directors	Timothy Brown Paul Davidson Foden Teresina Nancy Fullaard
Company number	6926769
Charity number	1134332
Registered office	23 Briarside Newcastle upon Tyne NE5 2LT
Independent examiners	Kinnair and Company Limited Aston House Redburn Road Newcastle upon Tyne NE5 1NB
Bankers	Barclays Bank plc Leicester

Destiny Church Newcastle

Report of the trustees

Introduction

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and principal activity

The objects for which Destiny Church Newcastle is established are:

- for the benefit of the public.
- to advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the World as the trustees from time to time may think fit.
- to advance education in such ways and in such parts of the United Kingdom and the World as the trustees from time to time may see fit.
- the trustees must use the income and may use the capital of the church in promoting the objects.

Achievements and performance

This year saw the Covid Pandemic in some ways affect the activities of the church with restrictions on meeting face to face, lockdowns where no meetings were possible, mask wearing etc, all of which are alien to the culture of the church. As a church we believe God is real and He therefore speaks today. A prophetic word given by Pastor Alison Brown, before Covid was heard of in October 2019 at a Leaders Meeting in Glasgow forewarned us and the Destiny Church Leaders that something disastrous was about to happen. When the virus pandemic happened we were not put off our stride but have embraced this unusual period and flourished accordingly - Praise God! We have also seen multiple healings and God's supernatural provision in all kinds of ways and that is why we and the members love this church!

When the pandemic began we decided to start online prayers everyday for 10 minutes at Noon and 8pm. This helps people's mental health and spiritual health and provided a life line when people were shut in through lockdowns. It enabled the church community to relate to each other by posting encouraging messages on each 'broadcast' and different members of the church took on slots. People have contacted us and said they had been helped by this across the UK, Italy and about 8 different countries in Europe.

We also continued online services and people posted in photographs and video clips via WhatsApp from their phones for a church magazine style programme. This has helped everyone have a sense of togetherness. Most weeks these took until 4 or 5 in the morning to edit, complete and upload to Facebook. The majority of programmes were filmed simply on an iPhone with better lighting, microphones etc being added to improve the quality as the pandemic progressed.

In the Summer we introduced meet ups on Sunday afternoons in the park when permitted under legislation. Again these helped the shut in, families and the isolated. People in the church provided haircuts, shopping deliveries and all kinds of kindnesses were shown.

Destiny Church Newcastle

Report of the trustees

In November the lockdown was eased but our hotel venue was still closed. We decided to relocate to the St Vincents Centre which was excellent for hospitality and social distancing, the congregation meeting around tables and defined squares marked on the floor. Then lockdown was introduced again, so online services restarted.

During the winter a local farmer from Heddon on the Wall, who was unable to deliver his eggs to restaurants contacted us with weekly / bi weekly egg donations. Up to 400 free range eggs were delivered to the locality. Also a local restaurant closed and donated us its freezer food, fresh and tinned catering size portions of all which helped us feed those in need.

Giving throughout the period was fairly consistent but down by around 18%. This was due to a lack of face to face meetings and card / cash giving, so all giving had to be online. However a lack of hires and lowering of costs meant that we could save and build the charity's reserves.

Our Streetworx arm of the church which aims to meet the needs of the homeless had to partially regroup in the light of government announcements and restrictions. Our team were asked by the police not to go on the streets as 'all the homeless were housed in hostels and hotels' - officially. However our experienced team suspected that this would only lead to more bullying, drug indebtedness and substance misuse, which proved to be the case, driving people from this well intentioned provision back onto the streets / into tents and cardboard shelters. Sadly street homelessness is a multifaced problem which seems unlikely to go away or easily be solved. so our teams 'just went for a walk' and found people in need and helped them in the various ways we do with food, sleeping bags, hot drinks and food. We were subsequently asked by the police to help our street friends, which was done on numerous occasions after receiving assurances that team members would not be arrested from doing so! So this dance occurred throughout lockdowns with out Hi-Vis Streetworx teams operating openly during the periods when things returned to normal. During lockdown our Facebook page for Streetworx also grew reaching around 6,700 followers. we also worked with the Probation Service and now offer the opportunity for people to serve community sentences by helping sort and organise goods in our store and prepare the trolleys for the actual Streetworx.

Pre Easter we got permission to meet as a church again. We have seen growth ever since. Every Sunday there have been new visitors, lives turning around and people being born again. Baptising people has been a problem since many churches remained closed or did not want to rent their baptistries. It has been the biggest period of growth in 15 years. We put this down to consistent prayer on a daily basis, a strong building of community, through our online offerings and most of all the blessing of God. As a charity we find that we are in a good position financially, spiritually and numerically.

Financial review

The charity's incoming resources decreased from £88,341 to £70,959. Total resources expended decreased from £66,753 to £48,912. Net incoming resources for the year amounted to £22,047 (2020 - £21,588).

The trustees carry out an annual review of the level of income reserves which they feel is appropriate to maintain in order to meet the charity's objectives effectively. The charity held fund balances at the year end of £75,736, all of which were unrestricted funds and held in forms considered appropriate to the charitable company's activities and future commitments.

The trustees have identified the principal risks facing the charity and, in their opinion, have addressed those risks by the appointment of informed trustees who can provide detailed and appropriate guidance to all other officers, and by the appointment of external independent examiners.

Destiny Church Newcastle

Report of the trustees

Reserves policy

We keep money in savings and have built a reserve which aims to give us 3 months operating costs in reserve. As noted in Achievements and Performance section above we have built our reserves over the period quite successfully.

Plans for future periods

We aim to continue to grow numerically. We will continue to evangelise and reach out to include people. We have a multinational, multi ethnic church which reflects the diversity of society around us. There is a thriving children's work and a small but growing teens group.

With church growth and request hall / storage hires comes the need for own building. We aim to build our own building fund in order to purchase our first building. We believe that the post Covid period will provide us with opportunities to achieve this goal and we will fundraise and evangelise accordingly to meet the needs of the society around us. Each 4 hour hire currently costs us £150, plus over £6k per year on storage and so we could afford mortgage repayments on the amount of rent we are expecting.

The Streetworx arm helping the homeless also rents storage facilities and so if these two aspects were combined into one multipurpose building the community impact and synergy of both activities would fulfil the aims and purposes of this charity. We would also like to run support groups which help people recover from drugs / alcohol etc as we are attracting people who are getting free of these addictive behaviours.

We are planting a new church group in Northumberland in January 2022 and other as God leads.

Structure, governance and management

As a company limited by guarantee, there is no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for debts and liabilities contracted before he/she ceases to be a member. The relevant governing document is the Memorandum and Articles of Association.

The trustees have not delegated day to day running of the charity, this is maintained by themselves.

New trustees are appointed by the serving trustees. The training and induction provided for new trustees is provided by the serving trustees.

Reference and administrative details

Destiny Church Newcastle, (the charity, the charitable company) is a charitable company formed to achieve the objectives stated in the governing document and memorandum and articles of the charity. It is a company limited by guarantee (registered number 06926769) and is also a registered charity (registration number 1134332).

The trustees who acted during the year and up to the date of the report are shown on page 1.

The registered office of the charity and details of its principal advisers are given on page 1.

Destiny Church Newcastle

Report of the trustees

Public benefit

The trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

When planning the charity's activities for the year, the trustees considered the Charity Commission's guidance on public benefit. The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are set out below.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Destiny Church Newcastle for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

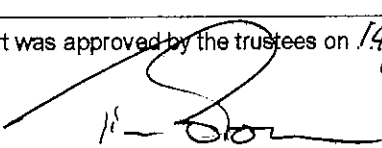
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the trustees on 14/12/2021 and signed on its behalf by:


T Brown
Director and Trustee

Destiny Church Newcastle

Independent examiners' report to the trustees of Destiny Church Newcastle

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 Charities Commission. An examination includes a review of the accounting records kept by the charity 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kinnair & Company Ltd

Kinnair and Company Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

...15/12/21

Destiny Church Newcastle
Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Charitable activities	2	70,957	70,957	88,337
Investment income	3	2	2	4
Total		70,959	70,959	88,341
Expenditure on:				
Charitable activities	4	48,912	48,912	66,753
Total		48,912	48,912	66,753
Net movement in funds		22,047	22,047	21,588
Funds brought forward		53,329	53,329	31,741
Funds carried forward		75,376	75,376	53,329

The charitable company has no recognised gains or losses other than those shown in the Statement of Financial Activities. None of the charitable company's activities were acquired or discontinued during the above two financial years.

Destiny Church Newcastle
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	8	377	377
Cash at bank and in hand		76,466	53,452
Total current assets		<u>76,843</u>	<u>53,829</u>
Liabilities: amounts falling due within one year	9	(1,467)	(500)
Net current assets		<u>75,376</u>	<u>53,329</u>
Net assets		<u>75,376</u>	<u>53,329</u>
Funds			
<i>Unrestricted funds:</i>			
- General Fund	10	75,376	53,329
Total charity funds		<u>75,376</u>	<u>53,329</u>

For the year ended 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

These accounts were approved by the directors on 14/12/2021 and signed on their behalf by:



T Brown
Trustee

The notes on pages 8 to 11 form part of these financial statements

Destiny Church Newcastle
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Accounting conventions

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 and with the requirements of the Companies Act 2006 and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are available for use at the discretion of the trustees in support of providing premises and associated costs.

Income

All incoming resources are included in the statement of financial activities where the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donations, tithes, offerings and gift aid and is included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is charged on an accruals basis, as a liability is incurred, inclusive of irrecoverable Value Added Tax.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct and support costs relating to those activities.

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

Taxation

The charitable company is exempt from income tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic.

Destiny Church Newcastle
Notes to the Accounts
for the year ended 31 March 2021

2 Income: Charitable activities

	2021 Unrestricted £	2021 Total £	2020 Total £
Donations and gifts	60,203	60,203	73,815
Gift Aid	10,754	10,754	14,522
	<u>70,957</u>	<u>70,957</u>	<u>88,337</u>

3 Income: Investment Income

	2021 Unrestricted £	2021 Total £	2020 Total £
Bank interest receivable	2	2	4
	<u>2</u>	<u>2</u>	<u>4</u>

4 Expenditure: Charitable activities

	2021 Unrestricted £	2021 Total £	2020 Total £
Costs directly allocated to activities			
Advertising	81	81	564
Events	401	401	2,604
Rent	450	450	9,860
Subscriptions	3,858	3,858	8,701
Donations	265	265	374
Staff costs	15,862	15,862	15,702
Streetworx	7,363	7,363	7,995
Support costs allocated to activities			
Bank charges	12	12	13
General office	3,469	3,469	4,079
Legal and professional costs	733	733	513
Repairs	30	30	23
Staff costs	15,862	15,862	15,702
Travel	526	526	623
	<u>48,912</u>	<u>48,912</u>	<u>66,753</u>

Destiny Church Newcastle
Notes to the Accounts
for the year ended 31 March 2021

5 Expenditure: Governance costs

Included in expenditure: charitable activities are governance costs amounting to:

	2021	2021	2020
	Unrestricted	Total	Total
	£	£	£
Legal and professional costs	720	720	500
Staff costs	15,862	15,862	15,702
Travel	100	100	124
General administrative costs	502	502	538
	<u>17,184</u>	<u>17,184</u>	<u>16,864</u>

6 Staff costs

	2021	2020
	£	£
Salaries	31,200	30,935
Pension costs	504	708
Staff training and other costs	20	230
	<u>31,724</u>	<u>31,873</u>

No employee earned more than £60,000 during the year. One trustee Pastor T Brown received £15,000 (2020 - £15,000) remuneration for his services. Travel costs of £500 and £30 reimbursement (2020- £338) were paid on behalf of Pastor T Brown, trustee.

The average number of staff employed during the year was:

	2021	2020
	Number	Number
Administration	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

7 Net outgoing resources

	2021	2020
	£	£
This is stated after charging:		
Independent examiners' remuneration		
- as independent examiners	<u>720</u>	<u>500</u>

Destiny Church Newcastle
Notes to the Accounts
for the year ended 31 March 2021

8 Debtors	2021	2020
	£	£
Other debtors	377	377

9 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxes and social security costs	434	-
Other creditors	313	-
Accruals and deferred income	720	500
	<u>1,467</u>	<u>500</u>

10 Funds	At 1 Apr 2020	Incoming resources	Outgoing resources	At 31 March 2021
	£	£	£	£
Unrestricted funds				
General fund	7,813	64,540	(48,912)	23,441
Designated fund	45,516	6,419	-	51,935
Total unrestricted funds	<u>53,329</u>	<u>70,959</u>	<u>(48,912)</u>	<u>75,376</u>
Total funds	<u>53,329</u>	<u>70,959</u>	<u>(48,912)</u>	<u>75,376</u>

11 Related party transactions

	£
Alison Brown - wife of pastor - charity activities and pastoral support	15,000
Joanne Foden - wife of trustee - charity activities and pastoral support	1,200

Donations of £1,915 were received from the trustees during the year.

12 Controlling party

The charity is under the control of the trustees, as a body.