



**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	<ol style="list-style-type: none"><li>1. The objects of the Church are, for the benefit of the public:-</li><li>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;</li><li>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</li><li>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;</li><li>5. The Trustees must use the income and may use the capital of the Church in promoting the Objects.</li></ol>

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	<b>Church Activities</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>We as Trustees understand the guidance issued by the Charity Commission on Public Benefit</b>

**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	<b>This charity could not function without the outstanding contribution of volunteers both from within and outside the church</b>
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	<p>the Trustees have: selected suitable accounting policies and then apply them consistently;</p> <p>observed the methods and principles of the Charities SORP (FRS 102);</p> <p>made judgments and accounting estimates that are reasonable and prudent;</p> <p>shown in the accounts that applicable UK Accounting Standards (FRS 102) have been followed,</p> <p>prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.</p> <p>Consequently the charity is in a good position at the end of the financial year</p>
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
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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 ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Trust Deed</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , 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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<b>Accountant</b>	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
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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### 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.
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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Timothy Brown	
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Position (eg  
Secretary, Chair, etc)

Chair and Pastor

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Date

29th December 2022

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**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**

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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

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**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

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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.

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**DESTINY CHURCH NEWCASTLE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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

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**Statement of Trustees' responsibilities**

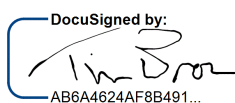
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:

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**Timothy Brown**

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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

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**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:

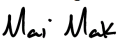
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts 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

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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**

	<b>Note</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>Income from:</b>				
Donations and legacies	3	<b>76,652</b>	<b>76,652</b>	70,957
Investments	4	<b>1</b>	<b>1</b>	2
<b>Total income</b>		<b>76,653</b>	<b>76,653</b>	70,959
<b>Expenditure on:</b>				
Charitable activities	6	<b>75,789</b>	<b>75,789</b>	48,912
<b>Total expenditure</b>		<b>75,789</b>	<b>75,789</b>	48,912
<b>Net movement in funds</b>		<b>864</b>	<b>864</b>	22,047
<b>Reconciliation of funds:</b>				
Total funds brought forward		<b>75,376</b>	<b>75,376</b>	53,329
Net movement in funds		<b>864</b>	<b>864</b>	22,047
<b>Total funds carried forward</b>		<b>76,240</b>	<b>76,240</b>	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 £
<b>Current assets</b>			
Debtors	12	-	377
Cash at bank and in hand		76,960	76,466
		<u>76,960</u>	<u>76,843</u>
Creditors: amounts falling due within one year	13	(720)	(1,467)
<b>Net current assets</b>		<u>76,240</u>	<u>75,376</u>
<b>Total assets less current liabilities</b>		<u>76,240</u>	<u>75,376</u>
<b>Net assets excluding pension asset</b>		<u>76,240</u>	<u>75,376</u>
<b>Total net assets</b>		<u><u>76,240</u></u>	<u><u>75,376</u></u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	76,240	75,376
<b>Total funds</b>		<u><u>76,240</u></u>	<u><u>75,376</u></u>


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:

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**Timothy Brown**

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

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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

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**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.

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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

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**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**

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

**4. Investment income**

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

**5. Analysis of donations**

	<b>Grants to Individuals 2022 £</b>	<b>Total funds 2022 £</b>
Donations made	965	<b>965</b>
	<u>965</u>	<u><b>965</b></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**

	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Church Ministry	75,789	<b>75,789</b>	48,912

**7. Analysis of expenditure by activities**

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

	<b>Activities undertaken directly 2021 £</b>	<b>Donations made 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
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**

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

**Analysis of support costs**

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

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**DESTINY CHURCH NEWCASTLE**  
**(A Company Limited by Guarantee)**

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

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**8. Governance costs**

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

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

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

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

		<b>2022</b> £	<i>2021</i> £
Timothy Brown	Remuneration	<b>20,000</b>	<i>15,000</i>

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**

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

**13. Creditors: Amounts falling due within one year**

	<b>2022</b> £	<i>2021</i> £
Other taxation and social security	-	<i>434</i>
Other creditors	-	<i>313</i>
Accruals and deferred income	<b>720</b>	<i>720</i>
	<u><b>720</b></u>	<u><i>1,467</i></u>
	<u><b>720</b></u>	<u><i>1,467</i></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 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Capital fund	51,935	-	-	51,935
<b>General funds</b>				
General Funds - all funds	23,441	76,653	(75,789)	24,305
<b>Total Unrestricted funds</b>	<b>75,376</b>	<b>76,653</b>	<b>(75,789)</b>	<b>76,240</b>

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 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Capital fund	45,516	6,419	-	51,935
<b>General funds</b>				
General Funds - all funds	7,813	64,540	(48,912)	23,441
<b>Total Unrestricted funds</b>	<b>53,329</b>	<b>70,959</b>	<b>(48,912)</b>	<b>75,376</b>

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**DESTINY CHURCH NEWCASTLE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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

Envelope Id: B5464B080AAE42A9B013DCF91815D0E2

Status: Completed

Subject: Complete with DocuSign: Destiny Church 2022 accounts for signature.pdf, Independent examination...

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Envelope Originator:

Certificate Pages: 5

Initials: 0

Christopher Black

AutoNav: Enabled

chris-black@kinnair.co.uk

Envelopeld Stamping: Enabled

IP Address: 185.16.152.169

Time Zone: (UTC-08:00) Pacific Time (US &amp; Canada)

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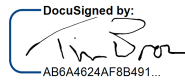
12/21/2022 7:44:58 AM

chris-black@kinnair.co.uk

**Signer Events**

Tim Brown

tim.brown@destinynewcastle.com

Security Level: Email, Account Authentication  
(None)**Signature**DocuSigned by:  
  
AB6A4624AF8B491...

Signature Adoption: Drawn on Device

Using IP Address: 213.205.217.47

Signed using mobile

**Timestamp**

Sent: 12/21/2022 8:01:11 AM

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Signed: 12/21/2022 12:51:05 PM

**Electronic Record and Signature Disclosure:**

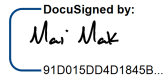
Accepted: 12/21/2022 10:48:43 AM

ID: 6d1f72b7-5a1c-44f8-8b0c-6a93daa4908c

Mai Mak

mai-mak@kinnair.co.uk

Kinnair Associates Limited

Security Level: Email, Account Authentication  
(None)DocuSigned by:  
  
91D015DD4D1845B...

Signature Adoption: Pre-selected Style

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Christopher Black

chris-black@kinnair.co.uk

Kinnair

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(None)**COPIED**

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

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	12/21/2022 8:01:11 AM
Certified Delivered	Security Checked	12/22/2022 1:19:15 AM
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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Electronic Record and Signature Disclosure
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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

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.

### **Getting paper copies**

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](mailto: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](mailto: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](mailto: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](mailto: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..

### **Required hardware and software**

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.



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### Related parties

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Signed on behalf of the board of trustees

