

New Destiny Ministry

England & Wales · Charity number 1155768

Details

Other names	NEW DIMENSION MINISTRIES, NDM
Status	Registered
Legal form	Other
Registered	2014-02-13
Register	View on the Charity Commission register

Contact

Address	4 Burroughs Drive Dartford DA1 5TX
Phone	07925525434
Email	info@newdestinyministry.org
Website	www.newdestinyministry.org

Activities

Objects: 1. TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION IN THE UNITED KINGDOM OR ELSEWHERE2. RELIEVE PEOPLE WHO ARE IN CONDITIONS OF NEED IN THE UNITED KINGDOM OR ELSEWHERE3. ADVANCE EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES IN THE UNITED KINGDOM OR ELSEWHERE.

Activities: -We promoted the Christian religion-We relieved people who are in conditions of need-We conducted a Sunday school service to educate the children

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Ivory Coast
- Nigeria
- Sierra Leone
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£142,267	£142,473	-	-
2023-12-31	£147,411	£150,163	-	-
2022-12-31	£96,073	£93,009	-	-
2021-12-31	£96,073	£93,009	-	-
2020-12-31	£39,360	£41,477	-	-

Trustees

Name	Role	Appointed
STEPHEN IRIE	Chair	2014-01-05
ISHMAIL FODAY KAMARA		2014-11-06
Viviane Mahi		2015-01-01

New Destiny Ministry

England & Wales - Charity number 1155768

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
NEW DESTINY MINISTRY

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

NEW DESTINY MINISTRY

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FOR THE YEAR ENDED 31 DECEMBER 2024

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NEW DESTINY MINISTRY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155768

Principal address

4 Burrough s Drive
Dartford
DA1 5XX

Trustees

Stephen Irie
Mrs Viviane Mahi
Ishmail Foday Kamara

Independent Examiner

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Approved by order of the board of trustees on 18 October 2025 and signed on its behalf by:

Mrs Viviane Mahi - Trustee
Stephen Irie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DESTINY MINISTRY**

Independent examiner's report to the trustees of New Destiny Ministry

I report to the charity trustees on my examination of the accounts of New Destiny Ministry (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ekow Appiatse

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Date:

NEW DESTINY MINISTRY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		31.12.24	31.12.23
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>142,267</u>	<u>149,411</u>
EXPENDITURE ON			
Charitable activities			
Ministry and Outreach		<u>142,473</u>	<u>150,163</u>
NET INCOME/(EXPENDITURE)		(206)	(752)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>7,396</u>	<u>8,148</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>7,190</u></u>	<u><u>7,396</u></u>

The notes form part of these financial statements

NEW DESTINY MINISTRY

BALANCE SHEET
31 DECEMBER 2024

		31.12.24	31.12.23
		Unrestricted	Total
		fund	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	4	5,661	9,687
CURRENT ASSETS			
Debtors	5	5,862	5,862
Cash at bank		240	255
		6,102	6,117
CREDITORS			
Amounts falling due within one year	6	(4,573)	(8,408)
NET CURRENT ASSETS		1,529	(2,291)
TOTAL ASSETS LESS CURRENT LIABILITIES		7,190	7,396
NET ASSETS		7,190	7,396
FUNDS	8		
Unrestricted funds		7,190	7,396
TOTAL FUNDS		7,190	7,396

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2025 and were signed on its behalf by:

Stephen Irie - Trustee

The notes form part of these financial statements

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	149,411
	<hr/>
EXPENDITURE ON	
Charitable activities	
Ministry and Outreach	150,163
	<hr/>
NET INCOME/(EXPENDITURE)	(752)
 RECONCILIATION OF FUNDS	
Total funds brought forward	8,148
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>7,396</u>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024 and 31 December 2024	10,653	9,476	20,129
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2024	6,123	4,319	10,442
Charge for year	2,131	1,895	4,026
	<hr/>	<hr/>	<hr/>
At 31 December 2024	8,254	6,214	14,468
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2024	2,399	3,262	5,661
	<hr/>	<hr/>	<hr/>
At 31 December 2023	4,530	5,157	9,687
	<hr/>	<hr/>	<hr/>

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	3,362	3,362
Prepayments and accrued income	2,500	2,500
	<u>5,862</u>	<u>5,862</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 7)	3,473	7,308
Other creditors	1,100	1,100
	<u>4,573</u>	<u>8,408</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	224	-
Bank loans	3,249	7,308
	<u>3,473</u>	<u>7,308</u>

8. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	7,396	(206)	7,190
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>7,396</u>	<u>(206)</u>	<u>7,190</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	142,267	(142,473)	(206)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>142,267</u>	<u>(142,473)</u>	<u>(206)</u>

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	8,148	(752)	7,396
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,148</u>	<u>(752)</u>	<u>7,396</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,411	(150,163)	(752)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>149,411</u>	<u>(150,163)</u>	<u>(752)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	8,148	(958)	7,190
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,148</u>	<u>(958)</u>	<u>7,190</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,678	(292,636)	(958)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>291,678</u>	<u>(292,636)</u>	<u>(958)</u>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

NEW DESTINY MINISTRY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,537	98,045
Gift aid	62,730	51,366
	<u>142,267</u>	<u>149,411</u>
Total incoming resources	142,267	149,411
EXPENDITURE		
Charitable activities		
Musicians	610	1,625
Facebook	1,634	1,715
Travel expenses	4,014	7,367
Pastor support	-	370
Outreach mission	62,601	69,058
Guest preachers and singers	-	2,135
Telephone	1,051	848
Postage and stationery	509	558
Sundries	4,636	3,351
Repairs and renewals	3,277	445
Plant and machinery	2,131	2,131
Fixtures and fittings	1,895	1,895
	<u>82,358</u>	<u>91,498</u>
Support costs		
Other 3		
Hire of Premises	56,665	58,065
Rates and water	2,750	-
	<u>59,415</u>	<u>58,065</u>
Governance costs		
Accountancy and legal fees	700	600
	<u>700</u>	<u>600</u>
Total resources expended	142,473	150,163
Net expenditure	(206)	(752)

This page does not form part of the statutory financial statements

New Destiny Ministry

England & Wales - Charity number 1155768

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
NEW DESTINY MINISTRY

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

NEW DESTINY MINISTRY

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FOR THE YEAR ENDED 31 DECEMBER 2023

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NEW DESTINY MINISTRY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155768

Principal address

67 Brampton Road
Bexleyheath
Kent
DA7 4SH

Trustees

Bishop S Irie
Mrs V Mahi
I F Kamara

Independent Examiner

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Approved by order of the board of trustees on 7 October 2024 and signed on its behalf by:

Bishop S Irie - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DESTINY MINISTRY

Independent examiner's report to the trustees of New Destiny Ministry

I report to the charity trustees on my examination of the accounts of New Destiny Ministry (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ekow Appiatse

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

7 October 2024

NEW DESTINY MINISTRY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		31.12.23	31.12.22
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		149,411	104,806
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Ministry and Outreach		150,163	97,156
Other		-	600
		<hr/>	<hr/>
Total		150,163	97,756
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(752)	7,050
RECONCILIATION OF FUNDS			
Total funds brought forward		8,148	1,098
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		7,396	8,148
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

NEW DESTINY MINISTRY

BALANCE SHEET
31 DECEMBER 2023

		31.12.23	31.12.22
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	9,687	13,713
CURRENT ASSETS			
Debtors	5	5,862	3,800
Cash at bank		255	531
		<hr/> 6,117	<hr/> 4,331
CREDITORS			
Amounts falling due within one year	6	(8,408)	(9,896)
NET CURRENT ASSETS		<hr/> (2,291)	<hr/> (5,565)
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 7,396	<hr/> 8,148
NET ASSETS		<hr/> 7,396	<hr/> 8,148
FUNDS	8		
Unrestricted funds		<hr/> 7,396	<hr/> 8,148
TOTAL FUNDS		<hr/> 7,396	<hr/> 8,148

The financial statements were approved by the Board of Trustees and authorised for issue on 7 October 2024 and were signed on its behalf by:

S Irie - Trustee

The notes form part of these financial statements

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	104,806
	<hr/>
EXPENDITURE ON	
Charitable activities	
Ministry and Outreach	97,156
Other	600
Total	<hr/> 97,756 <hr/>
NET INCOME	7,050
RECONCILIATION OF FUNDS	
Total funds brought forward	1,098
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<hr/> 8,148 <hr/>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>10,653</u>	<u>9,476</u>	<u>20,129</u>
DEPRECIATION			
At 1 January 2023	3,992	2,424	6,416
Charge for year	<u>2,131</u>	<u>1,895</u>	<u>4,026</u>
At 31 December 2023	<u>6,123</u>	<u>4,319</u>	<u>10,442</u>
NET BOOK VALUE			
At 31 December 2023	<u>4,530</u>	<u>5,157</u>	<u>9,687</u>
At 31 December 2022	<u>6,661</u>	<u>7,052</u>	<u>13,713</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other debtors	3,362	1,300
Prepayments and accrued income	<u>2,500</u>	<u>2,500</u>
	<u>5,862</u>	<u>3,800</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Bank loans and overdrafts (see note 7)	7,308	8,696
Other creditors	<u>1,100</u>	<u>1,200</u>
	<u>8,408</u>	<u>9,896</u>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>7,308</u>	<u>8,696</u>

8. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
Unrestricted funds			
General fund	8,148	(752)	7,396
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,148</u>	<u>(752)</u>	<u>7,396</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	149,411	(150,163)	(752)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>149,411</u>	<u>(150,163)</u>	<u>(752)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22
			£
Unrestricted funds			
General fund	1,098	7,050	8,148
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,098</u>	<u>7,050</u>	<u>8,148</u>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,806	(97,756)	7,050
TOTAL FUNDS	<u>104,806</u>	<u>(97,756)</u>	<u>7,050</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,098	6,298	7,396
TOTAL FUNDS	<u>1,098</u>	<u>6,298</u>	<u>7,396</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,217	(247,919)	6,298
TOTAL FUNDS	<u>254,217</u>	<u>(247,919)</u>	<u>6,298</u>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

NEW DESTINY MINISTRY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	98,045	71,601
Gift aid	51,366	33,205
	149,411	104,806
Total incoming resources	149,411	104,806
EXPENDITURE		
Charitable activities		
Musicians	1,625	1,925
Facebook	1,715	2,058
Travel expenses	7,367	5,586
Pastor support	370	435
Outreach mission	69,058	30,732
Guest preachers and singers	2,135	1,296
Telephone	848	866
Postage and stationery	558	95
Sundries	3,351	3,947
Repairs and renewals	445	485
Plant and machinery	2,131	2,131
Fixtures and fittings	1,895	1,895
	91,498	51,451
Support costs		
Other 3		
Hire of Premises	58,065	41,333
Rates and water	-	4,372
	58,065	45,705
Governance costs		
Accountancy and legal fees	600	600
Total resources expended	150,163	97,756
Net (expenditure)/income	(752)	7,050

This page does not form part of the statutory financial statements

New Destiny Ministry

England & Wales - Charity number 1155768

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
NEW DESTINY MINISTRY

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

NEW DESTINY MINISTRY
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FOR THE YEAR ENDED 31 DECEMBER 2021

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NEW DESTINY MINISTRY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155768

Principal address

67 Brampton Road
Bexleyheath
Kent
DA7 4SH

Trustees

Bishop S Irie
I F Kamara
Mrs V Mahi

Independent Examiner

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Approved by order of the board of trustees on 19 October 2022 and signed on its behalf by:

Bishop S Irie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DESTINY MINISTRY**

Independent examiner's report to the trustees of New Destiny Ministry

I report to the charity trustees on my examination of the accounts of New Destiny Ministry (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ekow Appiatse
ACCA
Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

19 October 2022

NEW DESTINY MINISTRY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		96,073	39,360
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Ministry and Outreach		92,409	40,877
Other		600	600
		<hr/>	<hr/>
Total		93,009	41,477
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		3,064	(2,117)
RECONCILIATION OF FUNDS			
Total funds brought forward		(1,966)	151
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		1,098	(1,966)
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

NEW DESTINY MINISTRY

BALANCE SHEET
31 DECEMBER 2021

		31.12.21	31.12.20
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	6,933	2,099
CURRENT ASSETS			
Debtors	5	2,500	2,500
Cash at bank		2,182	4,035
		4,682	6,535
CREDITORS			
Amounts falling due within one year	6	(10,517)	(10,600)
NET CURRENT ASSETS/(LIABILITIES)		(5,835)	(4,065)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,098	(1,966)
NET ASSETS/(LIABILITIES)		1,098	(1,966)
FUNDS	8		
Unrestricted funds		1,098	(1,966)
TOTAL FUNDS		1,098	(1,966)

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2022 and were signed on its behalf by:

S Irie - Trustee

The notes form part of these financial statements

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,360
	<hr/>
EXPENDITURE ON	
Charitable activities	
Ministry and Outreach	40,877
Other	600
	<hr/>
Total	41,477
	<hr/>
NET INCOME/(EXPENDITURE)	(2,117)
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	151
	<hr/>
TOTAL FUNDS CARRIED FORWARD	(1,966)
	<hr/> <hr/>

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021	1,886	738	2,624
Additions	<u>5,533</u>	<u>1,166</u>	<u>6,699</u>
At 31 December 2021	<u>7,419</u>	<u>1,904</u>	<u>9,323</u>
DEPRECIATION			
At 1 January 2021	377	148	525
Charge for year	<u>1,484</u>	<u>381</u>	<u>1,865</u>
At 31 December 2021	<u>1,861</u>	<u>529</u>	<u>2,390</u>
NET BOOK VALUE			
At 31 December 2021	<u>5,558</u>	<u>1,375</u>	<u>6,933</u>
At 31 December 2020	<u>1,509</u>	<u>590</u>	<u>2,099</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Prepayments and accrued income	<u>2,500</u>	<u>2,500</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts (see note 7)	9,917	10,000
Other creditors	<u>600</u>	<u>600</u>
	<u>10,517</u>	<u>10,600</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>9,917</u>	<u>10,000</u>

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(1,966)	3,064	1,098
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(1,966)</u>	<u>3,064</u>	<u>1,098</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,073	(93,009)	3,064
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>96,073</u>	<u>(93,009)</u>	<u>3,064</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	151	(2,117)	(1,966)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151</u>	<u>(2,117)</u>	<u>(1,966)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,360	(41,477)	(2,117)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,360</u>	<u>(41,477)</u>	<u>(2,117)</u>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	151	947	1,098
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,433	(134,486)	947
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

NEW DESTINY MINISTRY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,414	33,567
Gift aid	18,659	5,793
	<u>96,073</u>	<u>39,360</u>
Total incoming resources	96,073	39,360
EXPENDITURE		
Charitable activities		
Musicians	2,344	446
Facebook	1,668	1,277
Travel expenses	3,362	8,391
Pastor support	1,536	360
Outreach mission	27,217	3,180
Guest preachers and singers	3,000	6,000
Telephone	939	74
Postage and stationery	453	42
Advertising	250	355
Sundries	1,114	1,489
Repairs and renewals	5,928	860
Plant and machinery	1,484	377
Fixtures and fittings	381	148
	<u>49,676</u>	<u>22,999</u>
Support costs		
Other 3		
Hire of Premises	35,983	17,878
Rates and water	6,750	-
	<u>42,733</u>	<u>17,878</u>
Governance costs		
Accountancy and legal fees	600	600
Total resources expended	<u>93,009</u>	<u>41,477</u>
Net income/(expenditure)	<u><u>3,064</u></u>	<u><u>(2,117)</u></u>

This page does not form part of the statutory financial statements

New Destiny Ministry

England & Wales - Charity number 1155768

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
NEW DESTINY MINISTRY

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

NEW DESTINY MINISTRY
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FOR THE YEAR ENDED 31 DECEMBER 2021

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NEW DESTINY MINISTRY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155768

Principal address

67 Brampton Road
Bexleyheath
Kent
DA7 4SH

Trustees

Bishop S Irie
I F Kamara
Mrs V Mahi

Independent Examiner

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Approved by order of the board of trustees on 19 October 2022 and signed on its behalf by:

Bishop S Irie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DESTINY MINISTRY**

Independent examiner's report to the trustees of New Destiny Ministry

I report to the charity trustees on my examination of the accounts of New Destiny Ministry (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ekow Appiatse
ACCA
Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

19 October 2022

NEW DESTINY MINISTRY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		96,073	39,360
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Ministry and Outreach		92,409	40,877
Other		600	600
		<hr/>	<hr/>
Total		93,009	41,477
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		3,064	(2,117)
RECONCILIATION OF FUNDS			
Total funds brought forward		(1,966)	151
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		1,098	(1,966)
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

NEW DESTINY MINISTRY

BALANCE SHEET
31 DECEMBER 2021

		31.12.21	31.12.20
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	6,933	2,099
CURRENT ASSETS			
Debtors	5	2,500	2,500
Cash at bank		2,182	4,035
		4,682	6,535
CREDITORS			
Amounts falling due within one year	6	(10,517)	(10,600)
NET CURRENT ASSETS/(LIABILITIES)		(5,835)	(4,065)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,098	(1,966)
NET ASSETS/(LIABILITIES)		1,098	(1,966)
FUNDS	8		
Unrestricted funds		1,098	(1,966)
TOTAL FUNDS		1,098	(1,966)

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2022 and were signed on its behalf by:

S Irie - Trustee

The notes form part of these financial statements

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,360
	<hr/>
EXPENDITURE ON	
Charitable activities	
Ministry and Outreach	40,877
Other	600
	<hr/>
Total	41,477
	<hr/>
NET INCOME/(EXPENDITURE)	(2,117)
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	151
	<hr/>
TOTAL FUNDS CARRIED FORWARD	(1,966)
	<hr/> <hr/>

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021	1,886	738	2,624
Additions	5,533	1,166	6,699
At 31 December 2021	<u>7,419</u>	<u>1,904</u>	<u>9,323</u>
DEPRECIATION			
At 1 January 2021	377	148	525
Charge for year	1,484	381	1,865
At 31 December 2021	<u>1,861</u>	<u>529</u>	<u>2,390</u>
NET BOOK VALUE			
At 31 December 2021	<u>5,558</u>	<u>1,375</u>	<u>6,933</u>
At 31 December 2020	<u>1,509</u>	<u>590</u>	<u>2,099</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Prepayments and accrued income	<u>2,500</u>	<u>2,500</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts (see note 7)	9,917	10,000
Other creditors	600	600
	<u>10,517</u>	<u>10,600</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>9,917</u>	<u>10,000</u>

NEW DESTINY MINISTRY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(1,966)	3,064	1,098
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(1,966)</u>	<u>3,064</u>	<u>1,098</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,073	(93,009)	3,064
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>96,073</u>	<u>(93,009)</u>	<u>3,064</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	151	(2,117)	(1,966)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151</u>	<u>(2,117)</u>	<u>(1,966)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,360	(41,477)	(2,117)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,360</u>	<u>(41,477)</u>	<u>(2,117)</u>

NEW DESTINY MINISTRY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	151	947	1,098
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,433	(134,486)	947
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

NEW DESTINY MINISTRY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	31.12.21	31.12.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,414	33,567
Gift aid	18,659	5,793
	<u>96,073</u>	<u>39,360</u>
Total incoming resources	96,073	39,360
EXPENDITURE		
Charitable activities		
Musicians	2,344	446
Facebook	1,668	1,277
Travel expenses	3,362	8,391
Pastor support	1,536	360
Outreach mission	27,217	3,180
Guest preachers and singers	3,000	6,000
Telephone	939	74
Postage and stationery	453	42
Advertising	250	355
Sundries	1,114	1,489
Repairs and renewals	5,928	860
Plant and machinery	1,484	377
Fixtures and fittings	381	148
	<u>49,676</u>	<u>22,999</u>
Support costs		
Other 3		
Hire of Premises	35,983	17,878
Rates and water	6,750	-
	<u>42,733</u>	<u>17,878</u>
Governance costs		
Accountancy and legal fees	600	600
Total resources expended	93,009	41,477
Net income/(expenditure)	3,064	(2,117)

This page does not form part of the statutory financial statements

New Destiny Ministry

England & Wales - Charity number 1155768

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
NEW DIMENSION MINISTRIES

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

NEW DIMENSION MINISTRIES
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FOR THE YEAR ENDED 31 DECEMBER 2020

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NEW DIMENSION MINISTRIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155768

Principal address

67 Brampton Road
Bexleyheath
Kent
DA7 4SH

Trustees

Bishop S Irie
I F Kamara
Mrs V Mahi

Independent Examiner

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by:

Bishop S Irie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIMENSION MINISTRIES**

Independent examiner's report to the trustees of New Dimension Ministries

I report to the charity trustees on my examination of the accounts of New Dimension Ministries (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ekow Appiatse
ACCA
Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

14 December 2021

NEW DIMENSION MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		39,360
EXPENDITURE ON		
Charitable activities		
Ministry and Outreach		40,877
Other		600
Total		41,477
NET INCOME/(EXPENDITURE)		(2,117)
RECONCILIATION OF FUNDS		
Total funds brought forward		151
TOTAL FUNDS CARRIED FORWARD		(1,966)

The notes form part of these financial statements

NEW DIMENSION MINISTRIES

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	3	2,099
CURRENT ASSETS		
Debtors	4	2,500
Cash at bank		4,035
		<hr/> 6,535
CREDITORS		
Amounts falling due within one year	5	(10,600)
		<hr/> (4,065)
NET CURRENT ASSETS/(LIABILITIES)		
		(1,966)
NET ASSETS		<hr/> (1,966)
FUNDS	7	
Unrestricted funds		<hr/> (1,966)
TOTAL FUNDS		<hr/> (1,966)

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2021 and were signed on its behalf by:

S Irie - Trustee

The notes form part of these financial statements

NEW DIMENSION MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DIMENSION MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020.

3. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
Additions	<u>1,886</u>	<u>738</u>	<u>2,624</u>
DEPRECIATION			
Charge for year	<u>377</u>	<u>148</u>	<u>525</u>
NET BOOK VALUE			
At 31 December 2020	<u><u>1,509</u></u>	<u><u>590</u></u>	<u><u>2,099</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments and accrued income	<u><u>£ 2,500</u></u>
--------------------------------	-----------------------

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Bank loans and overdrafts (see note 6)	<u>£ 10,000</u>
Other creditors	<u>600</u>
	<u><u>10,600</u></u>

6. LOANS

An analysis of the maturity of loans is given below:

Amounts falling due within one year on demand:	<u>£</u>
Bank loans	<u><u>10,000</u></u>

NEW DIMENSION MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	151	(2,117)	(1,966)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151</u>	<u>(2,117)</u>	<u>(1,966)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,360	(41,477)	(2,117)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,360</u>	<u>(41,477)</u>	<u>(2,117)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

NEW DIMENSION MINISTRIES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	33,567
Gift aid	5,793
	<hr/>
	39,360
	<hr/>
Total incoming resources	39,360
EXPENDITURE	
Charitable activities	
Musicians	446
Facebook	1,277
Travel expenses	8,391
Pastor support	360
Outreach mission	3,180
Guest preachers and singers	6,000
Telephone	74
Postage and stationery	42
Advertising	355
Sundries	1,489
Repairs and renewals	860
Plant and machinery	377
Fixtures and fittings	148
	<hr/>
	22,999
Support costs	
Other 3	
Hire of Premises	17,878
Governance costs	
Accountancy and legal fees	600
	<hr/>
Total resources expended	41,477
	<hr/>
Net expenditure	(2,117)
	<hr/> <hr/>

This page does not form part of the statutory financial statements