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REGISTERED COMPANY NUMBER: CE018125 (England and Wales)
REGISTERED CHARITY NUMBER: 1184298

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
New Nation Destiny Centre (NNDC)

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Contents of the Financial Statements
for the Year Ended 31 March 2021

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New Nation Destiny Centre (NNDC)

Reference and Administrative Details
for the Year Ended 31 March 2021

TRUSTEES

Rev M A Da Costa
Pastor M V Da Costa
Pastor S J Harris
Dr K N Miller
Ms I Folarin-Smith

REGISTERED OFFICE

Holloway Hall
Court Passage
Dudley
West Midlands
DY1 1EX

**REGISTERED COMPANY
NUMBER**

CE018125 (England and Wales)

REGISTERED CHARITY NUMBER 1184298

INDEPENDENT EXAMINER

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Christian religion in the UK and other parts of the world for the benefit of the public through the provision of a place of worship, holding of prayer meetings, lectures and training courses, pastoral care and outreach work.

OBJECTIVES AND ACTIVITIES

Significant activities

As Trustees, when planning all activities to advance the Christian religion, we have the benefit of the public at the forefront of all we do to ensure the charity's objectives are achieved.

During the pandemic months whilst it has meant that a few annual events could not go ahead as it has been critical to ensure that we protect and safeguard the volunteers, whilst being aware there was still the need to reach the public in a time where many are fearful and isolated. This involved not only moving all resources and communication online but also expanding and increasing online activity.

We continue to carry out missionary work in Sierra Leone where we aid the functioning of two primary schools for disadvantaged children in Freetown & Makeni, Sierra Leone. We send resources, clothes, stationary and equipment throughout the year and also assist in supporting the teaching staff at all schools also. Our Partnering church In Sierra Leone who oversee all the schools is Destiny International Worship Centre under the Stewardship of Pastors Olubimie & Ella Syl-Macfoy.

The main activities undertaken for the public benefit included:

Prayer and Fasting

Throughout the year the church has regular times of prayer meetings and annual start of the year times of fasting and focus for the year ahead. This is always a key start and focus to the year for the church as we set out our plans for the year ahead and prayerfully put our plans in prayer.

The Cave

Group of men aged 18 and over meet to discuss life issues e.g. mental health, family, finance etc.

The Journey

Women's gathering for ages 16 and over teaching biblical scripture into everyday life.

Worship Night

An evening of praise and worship and sharing the gospel for all.

DYG Life Skills

A key part of the charity is to support young people in all aspects of life. The Destiny Youth Group has provided biblical study sessions, youth activities, social and wellbeing, life skills, financial skills and career advice and guidance.

EQUIPPED

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Baptism

Opportunity for people to make a public declaration as they give their life to Christ Jesus.

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NNDC take pride in being able to support families and children in a weekly children's ministry program where children can learn, study and play in a safe environment. The children have participated in regular annual performances, Christmas plays and activities.

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As with all the church activities our weekly bible study groups are open to all to benefit from the studies and training to further the gospel of Jesus Christ.

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During the pandemic months it has been critical to ensure that we protect and safeguard the volunteers whilst creatively reaching the public by moving all resources and means of communication online. Not only has this been a huge achievement but has resulted in the charity reaching more UK cities and countries whilst the search continues for larger premises for all the charity's activities once all restrictions are lifted.

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FINANCIAL REVIEW

Financial position

The charity had net income for the year of £11,129. At the year end the charity had net assets of £24,574, all of which were unrestricted funds.

Principal funding sources

Primarily from tithes and offerings and third-party donations.

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Reserves policy

The charity does not have a reserves policy. The charity has a main treasurers account for the day-to-day management of charitable activities, a building fund account, a youth account, and conference account which are designated fund accounts and hold reserves if required to be used.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation controlled by the Foundation Model which was registered on 8 July 2019.

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

.....
Rev M A Da Costa - Trustee

Independent examiner's report to the trustees of New Nation Destiny Centre (NNDC) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.

Mr C A Beale
FCCA
Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Date:

New Nation Destiny Centre (NNDC)

Statement of Financial Activities
for the Year Ended 31 March 2021

		Year Ended 31.3.21 Unrestricted funds £	Period 8.7.19 to 31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		43,720	49,296
Other trading activities	2	1,253	1,346
Investment income	3	2	1
Total		44,975	50,643
 EXPENDITURE ON			
Charitable activities			
Overheads		33,846	40,117
 NET INCOME		11,129	10,526
 RECONCILIATION OF FUNDS			
Total funds brought forward		13,445	2,919
 TOTAL FUNDS CARRIED FORWARD		24,574	13,445

The notes form part of these financial statements

New Nation Destiny Centre (NNDC)

Balance Sheet

31 March 2021

	Notes	31.3.21 Unrestricted funds £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	7	2,607	1,372
CURRENT ASSETS			
Debtors	8	-	500
Cash at bank		23,407	11,573
		<u>23,407</u>	<u>12,073</u>
CREDITORS			
Amounts falling due within one year	9	(1,440)	-
		<u>21,967</u>	<u>12,073</u>
NET CURRENT ASSETS			
		<u>21,967</u>	<u>12,073</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		24,574	13,445
NET ASSETS		<u>24,574</u>	<u>13,445</u>
FUNDS	10		
Unrestricted funds		24,574	13,445
TOTAL FUNDS		<u>24,574</u>	<u>13,445</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

New Nation Destiny Centre (NNDC)

Balance Sheet - continued

31 March 2021

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

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

.....
Rev M A Da Costa - Trustee

.....
Ms I Folarin-Smith - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The presentation currency of the financial statements is the Pound Sterling (£) and the figures are rounded to the nearest round pound.

The financial statements have been prepared on a going concern basis.

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.

Equipment - 25% on cost

Taxation

The charity is exempt from corporation 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.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Fundraising events proceeds	890	1,056
Books and other income	273	-
Refunds	90	290
	<u>1,253</u>	<u>1,346</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. INVESTMENT INCOME

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Bank interest received	2	1
	<u>2</u>	<u>1</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Depreciation - owned assets	754	-
Other operating leases	8,360	9,236
	<u>8,360</u>	<u>9,236</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Trustees' salaries	3,850	-
	<u>3,850</u>	<u>-</u>

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	49,296
Other trading activities	1,346
Investment income	1
Total	<u>50,643</u>
EXPENDITURE ON	
Charitable activities	
Overheads	40,117
NET INCOME	<u>10,526</u>

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward

2,919

TOTAL FUNDS CARRIED FORWARD

13,445

7. TANGIBLE FIXED ASSETS

Equipment
£

COST

At 1 April 2020

1,372

Additions

1,989

At 31 March 2021

3,361

DEPRECIATION

Charge for year

754

NET BOOK VALUE

At 31 March 2021

2,607

At 31 March 2020

1,372

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.21
£

31.3.20
£

Loan

-

500

During the year the loan of £500 from the previous year was written off by the charity. The loan was made to Rev M A Da Costa who is a trustee of the charity.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Accrued expenses	1,440	-
	<u>1,440</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
Main account	6,048	7,644	13,692
Building account	4,165	4,182	8,347
Youth account	1,648	20	1,668
Conference account	1,584	(862)	722
Missions account	-	145	145
	<u>13,445</u>	<u>11,129</u>	<u>24,574</u>
TOTAL FUNDS	<u>13,445</u>	<u>11,129</u>	<u>24,574</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Main account	43,328	(35,684)	7,644
Building account	1,302	2,880	4,182
Youth account	20	-	20
Conference account	80	(942)	(862)
Missions account	245	(100)	145
	<u>44,975</u>	<u>(33,846)</u>	<u>11,129</u>
TOTAL FUNDS	<u>44,975</u>	<u>(33,846)</u>	<u>11,129</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 8.7.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
Main account	570	5,478	6,048
Building account	535	3,630	4,165
Youth account	1,794	(146)	1,648
Conference account	20	1,564	1,584
	2,919	10,526	13,445
TOTAL FUNDS	<u>2,919</u>	<u>10,526</u>	<u>13,445</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Main account	39,743	(34,265)	5,478
Building account	3,621	9	3,630
Youth account	3,842	(3,988)	(146)
Conference account	3,437	(1,873)	1,564
	50,643	(40,117)	10,526
TOTAL FUNDS	<u>50,643</u>	<u>(40,117)</u>	<u>10,526</u>

11. RELATED PARTY DISCLOSURES

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

New Nation Destiny Centre (NNDC)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and offerings	43,720	49,296
Other trading activities		
Fundraising events proceeds	890	1,056
Books and other income	273	-
Refunds	90	290
	1,253	1,346
Investment income		
Bank interest received	2	1
Total incoming resources	44,975	50,643
EXPENDITURE		
Support costs		
Overheads		
Trustees' salaries	3,850	-
Wages	320	-
Rent	8,360	9,236
Utilities	1,282	1,872
Insurance	677	652
Telephone	432	399
Postage and stationery	108	633
Computer costs	1,273	1,181
Bank charges	-	23
Gifts and donations	7,252	5,782
Conference tickets	-	326
Equipment hire	-	184
Event venue and catering	396	9,233
Freelancers	195	420
Resources	4,767	2,734
Travel	-	4,623
Training	875	2,819
Office costs	210	-
Entertainment and gifts	986	-
Carried forward	30,983	40,117

This page does not form part of the statutory financial statements

New Nation Destiny Centre (NNDC)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Overheads		
Brought forward	30,983	40,117
Sundry expenses	169	-
Loan written off	500	-
Depreciation of equipment	754	-
	32,406	40,117
 Governance costs		
Accountancy	1,440	-
Total resources expended	33,846	40,117
Net income	11,129	10,526

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Client of:	Lewis Smith & Co.

Signature Details

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Email:	michael.dacosta1@googlemail.com
Date & Time:	12/01/2022 10:33:41 (GMT)
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1. accounting records were not kept in respect of the Company 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.

Mr C A Beale
FCCA
Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Date:

New Nation Destiny Centre (NNDC)

Statement of Financial Activities
for the Year Ended 31 March 2021

		Year Ended 31.3.21 Unrestricted funds £	Period 8.7.19 to 31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		43,720	49,296
Other trading activities	2	1,253	1,346
Investment income	3	2	1
Total		44,975	50,643
EXPENDITURE ON			
Charitable activities			
Overheads		33,846	40,117
NET INCOME		11,129	10,526
RECONCILIATION OF FUNDS			
Total funds brought forward		13,445	2,919
TOTAL FUNDS CARRIED FORWARD		24,574	13,445

The notes form part of these financial statements

New Nation Destiny Centre (NNDC)

Balance Sheet

31 March 2021

	Notes	31.3.21 Unrestricted funds £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	7	2,607	1,372
CURRENT ASSETS			
Debtors	8	-	500
Cash at bank		23,407	11,573
		23,407	12,073
CREDITORS			
Amounts falling due within one year	9	(1,440)	-
NET CURRENT ASSETS		21,967	12,073
TOTAL ASSETS LESS CURRENT LIABILITIES		24,574	13,445
NET ASSETS		24,574	13,445
FUNDS	10		
Unrestricted funds		24,574	13,445
TOTAL FUNDS		24,574	13,445

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

New Nation Destiny Centre (NNDC)

Balance Sheet - continued

31 March 2021

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

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

.....
Rev M A Da Costa - Trustee

.....
Ms I Folarin-Smith - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The presentation currency of the financial statements is the Pound Sterling (£) and the figures are rounded to the nearest round pound.

The financial statements have been prepared on a going concern basis.

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.

Equipment - 25% on cost

Taxation

The charity is exempt from corporation 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.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Fundraising events proceeds	890	1,056
Books and other income	273	-
Refunds	90	290
	<u>1,253</u>	<u>1,346</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. INVESTMENT INCOME

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Bank interest received	2	1
	<u>2</u>	<u>1</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Depreciation - owned assets	754	-
Other operating leases	8,360	9,236
	<u>8,360</u>	<u>9,236</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Trustees' salaries	3,850	-
	<u>3,850</u>	<u>-</u>

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	49,296
Other trading activities	1,346
Investment income	1
Total	<u>50,643</u>
EXPENDITURE ON	
Charitable activities	
Overheads	40,117
NET INCOME	<u>10,526</u>

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward 2,919

TOTAL FUNDS CARRIED FORWARD 13,445

7. TANGIBLE FIXED ASSETS

Equipment
£

COST

At 1 April 2020

1,372

Additions

1,989

At 31 March 2021

3,361

DEPRECIATION

Charge for year

754

NET BOOK VALUE

At 31 March 2021

2,607

At 31 March 2020

1,372

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.21
£

31.3.20
£

Loan

-

500

During the year the loan of £500 from the previous year was written off by the charity. The loan was made to Rev M A Da Costa who is a trustee of the charity.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Accrued expenses	1,440	-
	<u>1,440</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
Main account	6,048	7,644	13,692
Building account	4,165	4,182	8,347
Youth account	1,648	20	1,668
Conference account	1,584	(862)	722
Missions account	-	145	145
	<u>13,445</u>	<u>11,129</u>	<u>24,574</u>
TOTAL FUNDS	<u>13,445</u>	<u>11,129</u>	<u>24,574</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Main account	43,328	(35,684)	7,644
Building account	1,302	2,880	4,182
Youth account	20	-	20
Conference account	80	(942)	(862)
Missions account	245	(100)	145
	<u>44,975</u>	<u>(33,846)</u>	<u>11,129</u>
TOTAL FUNDS	<u>44,975</u>	<u>(33,846)</u>	<u>11,129</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 8.7.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
Main account	570	5,478	6,048
Building account	535	3,630	4,165
Youth account	1,794	(146)	1,648
Conference account	20	1,564	1,584
	2,919	10,526	13,445
TOTAL FUNDS	2,919	10,526	13,445

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Main account	39,743	(34,265)	5,478
Building account	3,621	9	3,630
Youth account	3,842	(3,988)	(146)
Conference account	3,437	(1,873)	1,564
	50,643	(40,117)	10,526
TOTAL FUNDS	50,643	(40,117)	10,526

11. RELATED PARTY DISCLOSURES

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

New Nation Destiny Centre (NNDC)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and offerings	43,720	49,296
Other trading activities		
Fundraising events proceeds	890	1,056
Books and other income	273	-
Refunds	90	290
	1,253	1,346
Investment income		
Bank interest received	2	1
Total incoming resources	44,975	50,643
EXPENDITURE		
Support costs		
Overheads		
Trustees' salaries	3,850	-
Wages	320	-
Rent	8,360	9,236
Utilities	1,282	1,872
Insurance	677	652
Telephone	432	399
Postage and stationery	108	633
Computer costs	1,273	1,181
Bank charges	-	23
Gifts and donations	7,252	5,782
Conference tickets	-	326
Equipment hire	-	184
Event venue and catering	396	9,233
Freelancers	195	420
Resources	4,767	2,734
Travel	-	4,623
Training	875	2,819
Office costs	210	-
Entertainment and gifts	986	-
Carried forward	30,983	40,117

This page does not form part of the statutory financial statements

New Nation Destiny Centre (NNDC)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Period 8.7.19 to 31.3.20 £
Overheads		
Brought forward	30,983	40,117
Sundry expenses	169	-
Loan written off	500	-
Depreciation of equipment	754	-
	32,406	40,117
 Governance costs		
Accountancy	1,440	-
Total resources expended	33,846	40,117
Net income	11,129	10,526

Document Details:

Filename:	New Nation Destiny Centre - Letter of Representation YE 31-03-2021.pdf
Client of:	Lewis Smith & Co.

Signature Details

Name:	Michael Dacosta
Email:	michael.dacosta1@googlemail.com
Date & Time:	12/01/2022 10:34:20 (GMT)
IP Address:	82.27.34.10
Signing Statement:	We confirm that the "letter of representation"™ in connection with the financial statements for the year ended 31/03/2021 is to the best of our knowledge and belief true and fair, bearing in mind the requirements of the Charities Act.

Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

On behalf of:	Lewis Smith & Co.
PDF digital certificate:	IRIS Software Group Limited
Digital certificate issued by:	GlobalSign

Please keep a copy of this document for your records.

New Nation Destiny Centre (NNDC)

Holloway Hall
Court Passage
Dudley
West Midlands
DY1 1EX

Lewis Smith & Co
Chartered Certified Accountants
"The Old Doctor's House"
74 Grange Road
Dudley
West Midlands
DY1 2AW

Dear Sirs

We confirm that the following information in connection with the financial statements for the year ended 31/03/2021 is to the best of our knowledge and belief true and fair, bearing in mind the requirements of the Companies Act 2006.

1. General

To the best of our knowledge and belief all transactions undertaken by the charity have been properly reflected and recorded in the accounting records and these financial statements and all relevant records have been made available to you. We acknowledge that as directors and trustees, we have fulfilled our responsibilities under the Companies Act 2006 for making accurate representations to yourselves and for the accounts which you prepared for the charity.

2. Accounting Policies

The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.

3. Internal Controls

We acknowledge that it is our responsibility to design and implement a system of internal controls satisfactory to prevent and detect any error or fraud.

4. Fraudulent Activity

We confirm that we have considered the potential risk of fraudulent activities and that you have been made aware of any alleged, suspected or known fraud.

5. Statement of Financial Activities (SOFA)

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- transactions of a sort not usually undertaken by the charity,
- circumstances of an exceptional or non-recurrent nature,
- charges or credits relating to prior periods, or
- any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

6. Fixed Assets

- The charity has a satisfactory title to all fixed assets included in the financial statements.
- No assets were scrapped when we moved premises during the year.
- The fixed assets to which the charity has satisfactory title are included in the financial statements.
- All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.
- Depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.

7. Stocks

We confirm that the charity held no stock and had no work in progress at 31/03/2021.

8. Debtors

Balances included in the financial statements are all valid debtors or prepayments.

9. Liabilities

We confirm that the charity had no liabilities or contingent liabilities other than those disclosed in the financial statements.

10. Capital & Lease Commitments

At 31/03/2021, there were no contracted for commitments for capital expenditure or new lease contracts.

11. Post Balance Sheet Events

No events have occurred (other than those already disclosed or included in the accounts) between the charity's year end and the date of this letter which could materially affect the financial statements.

12. Transactions With Directors and Trustees

The charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the Directors and Trustees nor to guarantee or provide security for such matters.

13. Laws And Regulations

We confirm that there are no laws or regulations (other than those discussed) that are central to the charity's ability to conduct its business.

14. Other Related Party Transactions

There were no other related party transactions during the financial year other than those disclosed in the accounts.

15. Going Concern

We confirm that having considered our expectations and intentions for the next twelve months and the availability of funds, the charity is a going concern. We do not expect any continuing impact of the COVID-19 pandemic to have an impact on this assessment.

16. Taxation

We confirm that as a charity, the charity is exempt from Corporation Tax.

17. Funds

We confirm that the analysis of closing funds as stated in the accounts accurately states the closing funds of the charity at 31/03/2021 and correctly splits them between unrestricted, restricted and designated funds.

Yours Faithfully

Pastor Michael Da Costa
Trustee

Idera Folarin-Smith
Trustee

On behalf of New Nation Destiny Centre

Dated: