

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
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

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for the Year Ended 31 March 2025

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TRUSTEES

Rev M A Da Costa
Dr K N Miller
Ms I Folarin-Smith
Ms M Cargill
Ms N Henningham

REGISTERED OFFICE

African Caribbean Centre
Abberley Street
Dudley
West Midlands
DY2 8QY

**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 2025. 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.

Where possible, online streaming is in place to reach people locally as well as nationally and internationally.

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 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.

Journey

Women's gathering for age 16+ teaching biblical scripture into everyday life and sharing life's journey.

DYG (Destiny Youth Group)

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 support, life skills, financial skills and career advice and guidance.

DYA (Destiny Young Adults)

Destiny Young Adults are provided with guidance relating to all aspects of life as they continue to grow through adulthood.

EQUIPPED

A conference to train and equip people for the current climate.

Baptism

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

Prophetic Shift

International two day gathering where the gospel is shared, and prophecies released for the future.

Children's Ministry Activities

NNDC takes 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.

Building in the Spirit

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.

Ladies Night

Time to build/share and laugh.

Outreach:

Missions - Raffles and donations raised funds to actively support our international missions' connection in Makeni & Freetown, Sierra Leone by sending educational items for the school and clothing for families to Destiny International Worship Centre (DIWC) for young school children.

After school club - Every Tuesday ages 5 - 12.

Social prescribing - Signposting people in need to the right providers.

OBJECTIVES AND ACTIVITIES

Prayer & study nights

Pastoral care - Visiting people who need prayer and support.

Phone calls - To vulnerable members.

Easter, Summer & Christmas Half Term programs - For children in partnership with CreART

Cancer awareness workshops - In Sandwell, Birmingham & Dudley led by trained member of the team

Blessed 2 Bless - Support the homeless and under privileged by continuing to provide support to a Birmingham charity.

Men's Online Gathering - Not recorded to allow open and honest fellowship and support.

Street pastoring - One evening per month.

Saturday prayer morning and prayer walk - once per month.

Walk and talks in local nature reserves

Exercise and well-being sessions - For Dudley Senior's over 65's, once per fortnight.

Supported Easter Half Term programme - In collaboration with CreArt.

Offer general advice and support to the community

Contribution made by volunteers

All departments are led by volunteers who are trained or experienced for the roles and therefore carry out responsibilities to a professional standard.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Online gatherings and livestreams have been a huge achievement resulting in the charity reaching more people, both in the UK and internationally. With that said, the search continues for larger premises for all the charity's activities.

In September 2024, we were privileged to facilitate one of our largest youth groups to date to attend the annual international conference in Malaysia. This impactful gathering equipped and inspired the youth for the fulfillment of the Kingdom mandate, igniting passion, deepening faith, and empowering them to influence their communities for Christ.

The charity continues to host and deliver several online gatherings, training and conferences to the public including:

- Weekly Wednesday Bible Study
- Weekly Sunday service
- Monthly prayer and study nights
- Men's weekly prayer group
- Children's Ministry.
- Equipped Training
- The Cave (Men's conference)
- Journey (women's conference)
- Prophetic Shift conference
- Fund raising
- Youth & Young Adults - Meet-ups/Retreat.

FINANCIAL REVIEW

Financial position

The charity's total income for the year was £75,919 (2024 - £53,550). The charity's net income for the year was £3,179 (2024 - net expenditure £2,276). At the year end, the charity had total funds carried forward of £55,417 (2024 - £51,968). All of the charity's funds are unrestricted.

Principal sources of funds

Primarily from tithes and offerings and third-party donations.

Reserves policy

Brief statement of the charity's policy on reserves NNDC 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 (CIO) controlled by the Foundation Model which was registered on 8 July 2019.

Charity constitution

The charity is constituted by a trust.

Trustee selection methods

Trustees are appointed by the board of Trustees.

Approved by order of the board of trustees on 16 January 2026 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 2025.

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

16 January 2026

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		63,206	45,495
Other trading activities	2	2,537	6,174
Investment income	3	530	449
Other income		9,646	1,432
Total		<u>75,919</u>	<u>53,550</u>
EXPENDITURE ON			
Charitable activities			
Overheads		<u>72,740</u>	<u>55,826</u>
NET INCOME/(EXPENDITURE)		3,179	(2,276)
RECONCILIATION OF FUNDS			
Total funds brought forward		51,968	54,244
TOTAL FUNDS CARRIED FORWARD		<u><u>55,147</u></u>	<u><u>51,968</u></u>

Balance Sheet

31 March 2025

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	7	-	89
CURRENT ASSETS			
Debtors	8	8,056	6,134
Cash at bank		49,326	47,870
		57,382	54,004
CREDITORS			
Amounts falling due within one year	9	(2,235)	(2,125)
NET CURRENT ASSETS		55,147	51,879
TOTAL ASSETS LESS CURRENT LIABILITIES		55,147	51,968
NET ASSETS		55,147	51,968
FUNDS	10		
Unrestricted funds		55,147	51,968
TOTAL FUNDS		55,147	51,968

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

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 16 January 2026 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.

Purpose of funds

Building account: The charity is raising funds towards the long term rental or purchase of a property - in addition building project costs

Youth account: The charity has a youth department and funds are collected for the furtherance of the charities aims and objectives in working and supporting youth.

Conference account: The charity and church has four to five events held annually and this account raises funds and supports the cost around those events.

Missions account: The Charity has on going activities and support for work in Sierra Leone, malayisa, Europe and Cape Verde- funds raised in this account go towards endeavours and activities

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Conference income	2,537	6,174

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest received	530	449

4. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	89	836
Other operating leases	12,290	10,704

5. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.25	31.3.24
	£	£
Trustees' salaries	14,700	14,700
Trustees' social security	773	773
Trustees' pension contributions to money purchase schemes	254	254
	15,727	15,727

All of the above remuneration relates to Mr M A Da Costa.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,495
Other trading activities	6,174
Investment income	449
Other income	1,432
Total	53,550
EXPENDITURE ON	
Charitable activities	
Overheads	55,826
NET INCOME/(EXPENDITURE)	(2,276)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward

54,244

TOTAL FUNDS CARRIED FORWARD

51,968

7. TANGIBLE FIXED ASSETS

Equipment
£

COST

At 1 April 2024 and 31 March 2025

3,361

DEPRECIATION

At 1 April 2024

3,272

Charge for year

89

At 31 March 2025

3,361

NET BOOK VALUE

At 31 March 2025

-

At 31 March 2024

89

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25
£

31.3.24
£

Prepayments and accrued income

8,056

6,134

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25
£

31.3.24
£

Social security and other taxes

342

352

Pension creditor

99

99

Accrued expenses

1,794

1,674

2,235

2,125

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
Main account	5,996	2,690	8,686
Building account	42,668	1,552	44,220
Youth account	1,760	(926)	834
Conference account	331	(42)	289
Missions account	1,213	(953)	260
Bible School account	-	700	700
Mens account	-	62	62
Womens account	-	96	96
	51,968	3,179	55,147
TOTAL FUNDS	<u><u>51,968</u></u>	<u><u>3,179</u></u>	<u><u>55,147</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Main account	63,080	(60,390)	2,690
Building account	3,707	(2,155)	1,552
Youth account	5,740	(6,666)	(926)
Conference account	2,477	(2,519)	(42)
Missions account	3	(956)	(953)
Bible School account	800	(100)	700
Mens account	12	50	62
Womens account	100	(4)	96
	75,919	(72,740)	3,179
TOTAL FUNDS	<u><u>75,919</u></u>	<u><u>(72,740)</u></u>	<u><u>3,179</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Main account	7,058	(1,062)	5,996
Building account	44,094	(1,426)	42,668
Youth account	2,325	(565)	1,760
Conference account	622	(291)	331
Missions account	145	1,068	1,213
	54,244	(2,276)	51,968
TOTAL FUNDS	<u><u>54,244</u></u>	<u><u>(2,276)</u></u>	<u><u>51,968</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. 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			
Main account	49,551	(50,613)	(1,062)
Building account	574	(2,000)	(1,426)
Youth account	825	(1,390)	(565)
Conference account	2,526	(2,817)	(291)
Missions account	74	994	1,068
	53,550	(55,826)	(2,276)
TOTAL FUNDS	53,550	(55,826)	(2,276)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and offerings	63,206	45,495
Other trading activities		
Conference income	2,537	6,174
Investment income		
Bank interest received	530	449
Other income		
Other income	9,646	1,432
Total incoming resources	75,919	53,550
EXPENDITURE		
Support costs		
Overheads		
Trustees' salaries	14,700	14,700
Trustees' social security	773	773
Trustees' pension contributions	254	254
Rent	12,290	10,704
Utilities	1,473	1,557
Insurance	463	744
Telephone	802	1,116
Postage and stationery	371	41
Computer costs	2,841	2,696
Gifts and donations	10,881	4,305
Event venue and catering	6,953	9,311
Resources	2,711	2,096
Travel	12,126	3,720
Training	966	218
Office costs	2,802	-
Entertainment and gifts	451	686
Sundry expenses	-	395
Depreciation of equipment	89	836
	70,946	54,152
Governance costs		
Accountancy	1,794	1,674
Total resources expended	72,740	55,826
Net income/(expenditure)	3,179	(2,276)