

# Destiny Church Highlands

Scotland · Charity number SC043479

## Details

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Known as	Destiny Highlands
Status	Removed
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-10-11
Removed	2023-12-13
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 80 Stamperland Avenue  
Clarkston  
Glasgow  
County (optional)  
G76 8HA

**Website** [www.destinyinverness.com](http://www.destinyinverness.com)

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of religion'

**Beneficiaries:** 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** 4 The organisation is established for charitable purposes only, and in particular, the objects are: 4.1 the advancement of religion. and 4.2 the prevention or relief of poverty.

## Geography

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- **Main operating location:** Highland
- **Geographical spread:** More than one local authority area in Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2022-12-31		-	-	-

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**Destiny Church Highlands**

Scotland - Charity number SC043479

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# Accounts

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**CHARITY NUMBER:SC043479**

**DESTINY CHURCH HIGHLANDS SCIO  
TRUSTEES REPORT  
AND ACCOUNTS  
FOR THE YEAR ENDED 31st December 2022**

**DESTINY CHURCH HIGHLANDS SCIO**  
**TRUSTEES REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2022**

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**Destiny Church Highlands SCIO**

**ACCOUNTS**

**For the year ended 31st December 2022**

**TRUSTEES**



**PRINCIPAL CONTACT ADDRESS**



**INDEPENDENT EXAMINER**



Gareth Jones Compliance Ltd  
3 Wyvis Drive  
Balloch  
Inverness  
IV2 7HP

**REGISTERED CHARITY NUMBER:**

SC043479

## Destiny Church Highlands SCIO

### Trustees' Report for the period ended 31 December 2022

The trustees are pleased to present our report and accounts for Destiny Church Highlands for the period ended 31st December 2022.

#### Organisation

The charity was registered on 11 October 2012, is registered as a charity and is constituted as Scottish Charitable Incorporated Organisation (SCIO) and is governed by a constitution.

#### Appointment and Induction of Trustees

Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship; and for a corporate body, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that corporate body until such time as the corporate body informs the Board otherwise. The application will then be considered by the Board at its next Board meeting. The Board may, at its discretion, refuse to admit any person, nominated individual or corporate body, or veto the proposed authorised officer acting as a representative of a corporate body, to Charity Trusteeship.

#### Objects of the Charity, principal activities of the Charity

The organisation is established for charitable purposes only, and in particular, the objects are:

- 1 the advancement of religion; and
- 2 the prevention or relief of poverty.

The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be The Highlands and the surrounding areas.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit', defined as 'anyone'. These people will be the organisation's beneficiaries.

#### Activities

Following on from the covid restrictions of the previous year the charity continued to use technology to facilitate some of its activities. Regular midweek friendship groups and prayer groups took place on zoom. Leadership training and development was also done primarily on zoom.

In Person Meetings were also an important part of the function of the charity in 2022, particularly as it sought to help people overcome the isolating effects of the restrictions of previous years.

An over 60's community group met in various venues in Inverness; regular fellowship lunches and other fellowship-based events took place.

There were Sunday morning services – at first once a month and then twice a month. These also had a strong emphasis on fellowship and togetherness.

A community outreach team connected with people in different parts of Inverness.

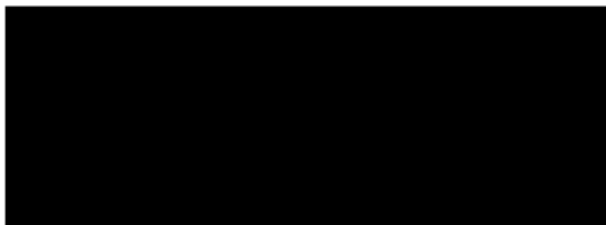
#### Finances

The main financial commitments of the trust stayed at a similar level to the previous year. The pastor kept being paid for two days work per week. However, this came to an end at the end of the year. He stepped back from his post due to relocation.

Some relevant financial support was given as gifts where this was deemed to be in line with the aims of the charity. Relevant publicity was also used to help further the charity's aims.

#### Approval

This report was approved by the Board of Trustees on 18 Apr 2023  
and signed on its behalf



## Destiny Church Highlands SCIO

### Independent Examiner's Report to the Destiny Church Highlands SCIO

I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 4 to 6.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.


#### Basis of Independent Examiner's Statement


My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

#### Independent Examiner's Statement

In the course of my examination no matter has come to my attention:-

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:-  
to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and  
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Gareth Jones Compliance Ltd  
3 Wyvis Drive  
Balloch  
Inverness  
IV2 7HP

  
Date: 31/01/2023

# Destiny Church Highlands SCIO

## Statement of Receipts and Payments For the year ended 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Receipts</b>					
Donations		20,103	-	20,103	23,776
Gift Aid Income		9,756	-	9,756	-
Other Income		17	-	17	-
<b>Total Receipts</b>	1	<u>29,876</u>	-	<u>29,876</u>	<u>23,776</u>
<b>Payments</b>					
Charitable activities	4	24,955	-	24,955	17,811
Gifts		4,059	-	4,059	3,521
Independent Examination Fee		250	-	250	250
<b>Total resources expended</b>	1	<u>29,264</u>	-	<u>29,264</u>	<u>21,582</u>
Surplus for year		<u>612</u>	-	<u>612</u>	<u>2,194</u>

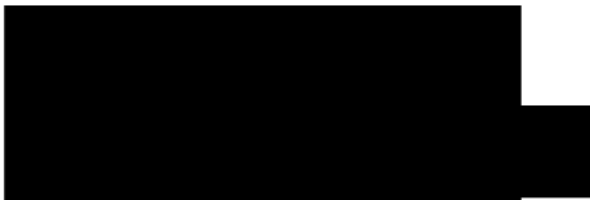
## Destiny Church Highlands SCIO

### Statement of Balances as at 31 December 2022

	31/12/2022	31/12/2021
	£	£
<b>Cash Funds</b>		
Cash & Bank Balances as at beginning of the year.	5,797	3,603
Surplus for the year	<u>612</u>	<u>2,194</u>
Total Cash Funds	<u>6,409</u>	<u>5,797</u>
<b>Other Assets</b>		
Technical Equipment Net Book Value	-	500
Prepayments	-	-
Gift Aid Receivable	<u>-</u>	<u>6,564</u>
	<u>-</u>	<u>7,064</u>
<b>Liabilities</b>		
PAYE Liabilities	-	-
Provision for Independent Examination & Accounts	<u>400</u>	<u>400</u>
	<u>400</u>	<u>400</u>

### Approval

This report was approved by the Board of Trustees on 18 Apr 2023  
and signed on its behalf



# Destiny Church Highlands SCIO

## Notes to the Financial Statements for the year ended 31 December 2022

### 1. Accounting Policies

The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice for Charities. The principal policies which have been used are:

#### a. Basis of Preparation

The financial statements are prepared under the receipts and payments basis.

#### b. Income

Income represents voluntary donations and offerings and gift aid recoverable.

#### c. Allocation of Expenditure

Charitable activities represent the cost incurred in running and upkeep of the charity.

#### d. Restricted Funds

Monies given for specific expenditure are shown as restricted funds.

### 2. Restricted Funds

	£
Balance at 1 January 2022	-
Movement in year	-
Balance at 31 December 2022	-

### 3. Payments to Trustees

Under the constitution of the charity remuneration to the trustees is allowed under contract of employment. The following trustees or their close associates were paid under contracts of employment during the year. Travel expenses were also reimbursed for pastoral activities.

██████████ - Pastor of the church

# Destiny Church Highlands SCIO

## Notes to the Financial Statements - continued for the year ended 31 December 2022

4. Charitable Activities	Period Ending 31/12/2022	Period Ending 31/12/2021
Meeting Costs	7,717	2,082
Gifts to Visiting Speakers / Honouraria	347	-
Staff Costs	12,101	12,360
Pastoral Team expenses	485	542
Travel Expenses	1,298	480
Communications	565	281
Website & Promotional	678	553
Insurances & Licences	1,308	1,048
Professional Fees	150	120
Repairs & renewals	120	153
Equipment Purchases	-	-
Miscellaneous Costs	186	192
<b>TOTAL</b>	<b><u>24,955</u></b>	<b><u>17,811</u></b>

