

**Report of the Trustees and
Financial Statements for the
Year ended 30 June 2025**

**for
Destiny Community Enterprise SCIO**

Destiny Community Enterprise SCIO

**Contents of the Financial Statements
for the year ended 30 June 2025**

	Page
Report of the Trustees	1
Independent Examiner’s Report	3
Statement of Receipts and Payments	4
Statement of Balances	5
Notes to the Financial Statements	6 to 7

Destiny Community Enterprise SCIO

Report of the Trustees for the year ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC045696

Principal address

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Trustees

[REDACTED] [REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] [REDACTED]

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 12 June 2015.

Recruitment and appointment of new trustees

The structure of the organisation is the Board, comprising the charity trustees. The Board holds regular meetings and generally controls the activities of the Charity. The Board may, at any time, appoint additional trustees; the maximum number of trustees is six and the minimum number is three.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable purposes are as follows:

- 1 The advancement of environmental protection by promoting and delivering services that reuse and recycle furniture and other items from the waste stream.
- 2 The prevention and/or relief of poverty by provision, alone or with others, of furniture and other household items to the disadvantaged, marginalised and vulnerable.
- 3 The relief of this in need by reason of age, ill-health, disability, financial hardship or other disadvantage by the advancement of psychological, sociological and physical health by promotion and delivery of services that reduce the impact of poverty.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity collects, for reuse or recycling, furniture, clothes, books etc. Some of the furniture and other items are given to those in poverty or otherwise disadvantaged. The remainder is sold to the general public through a shop. The activities provide volunteer and work-placement opportunities to those who may otherwise be socially excluded.

The charity continues to trade in the Bridge Street building in Linwood making a positive impact on the local community, with a majority of customers now coming from the local area.

We have forged relationships with 2 other charities to supply furniture items for newly-housed clients. This will hopefully help to increase Revenue.

Destiny Community Enterprise SCIO

Report of the Trustees (Cont'd) for the year ended 30 June 2025

ACHIEVEMENT AND PERFORMANCE (Cont'd)

We continue to see new volunteers joining the team with mutual benefit and continually look for more.

We continue to give away furniture, clothes, bedding, prams and more, to those in need by means of referral from the local council, from other charities and self-help groups.

In summary the charity continued to:

Provide a centre for donations of furniture, clothes and other household goods that would otherwise have gone to landfill, and pick up many more in our own transport.

Help some vulnerable people/families, referred to us by local council authorities, with free furniture etc.

Recycle many tons of clothes, books and other household items that would otherwise have gone to landfill.

Make donations to other charities providing food, clothes and practical assistance for the disadvantaged and vulnerable.

Engage regular volunteers whose lives were enhanced by having a happy and secure place to spend time.

Fundraising activities

Funds are raised from the sale of furniture and other items to the general public. Grants, gifts and donations are made from the surplus generated to other charities with similar purposes to our own.

FINANCIAL REVIEW

Financial review

During the year, the shop made a surplus of £18,000. This allowed the charity to make grants and donations totalling £20,066 from funds generated during the year and retained funds. The charity also replaced the van during the year at a net cost of £14,998. The overall deficit after replacing the van was (£17,564). Funds held at 30 June 2025 were £25,728. The trustees are satisfied that this is sufficient working capital to allow the activities to continue.

Reserves policy

The trustees will endeavour to retain £25,000 as working capital to allow the effective running of the activities.

FUTURE DEVELOPMENTS

The current premises continue to provide a strong base for our operation and we continue with a formalised 9-month rolling lease.

04 Feb 2026

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



04 Feb 2026

Date

Independent Examiner's Report to the Trustees of Destiny Community Enterprise SCIO

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 4 to 7.

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 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Name: [REDACTED]

Address: North Kaim, Kaim Road, Lochwinnoch, Renfrewshire, PA12 4LD

[REDACTED]
Signed.....

05 Feb 2026

Date.....

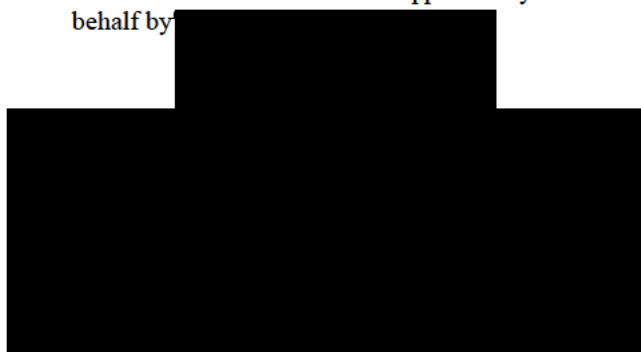
Destiny Community Enterprise SCIO**Statement of Receipts and Payments
for the year ended 30 June 2025**

	Note	Unrestricted funds £	Restricted funds £	Year ended 30 June 2025 £	Year ended 30 June 2024 £
Receipts					
Fundraising	2	115,591	0	115,591	128,278
Donations	3	0	0	0	2,000
Sale of van		200	0	200	2,000
Total receipts		115,791	0	115,791	130,278
Payments					
Fundraising costs	4	97,591	0	97,591	99,932
Cost of charitable activities	5	20,066	0	20,066	32,900
Governance costs	6	500	0	500	500
Purchase of van		15,198	0	15,198	0
Total payments		133,355	0	133,355	133,332
(Deficit) for the year		(17,564)	0	(17,564)	(3,054)

Destiny Community Enterprise SCIO**Statement of Balances
as at 30 June 2025**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	43,692	0	43,692	46,746
(Deficit) for the year	(17,564)	0	(17,564)	(3,054)
Closing cash at bank and in hand	25,728	0	25,728	43,692
Bank and Cash Balances				
Bank current account	25,499	0	25,499	43,022
Cash on hand	229	0	229	670
	25,728	0	25,728	43,692
Other assets				
Motor vehicles	11,399	0	11,399	0
Other equipment	0	0	0	0
Recoverable VAT	515	0	515	514
	11,914	0	11,914	514
Liabilities				
PAYE	514	0	514	791
Wages Payable	3,106	0	3,106	3,071
Pensions	255	0	255	235
	3,875	0	3,875	4,097

The financial statements were approved by the Board of Trustees on and were signed on its behalf by



Destiny Community Enterprise SCIO

notes to the financial statements for the year ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on a receipts and payments 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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable 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.

2. FUNDRAISING INCOME

	2025	2024
	£	£
Shop income	115,591	128,278

3. GRANTS & DONATIONS RECEIVED

	2025	2024
	£	£
Donations received	0	2,000
	0	2,000

Destiny Community Enterprise SCIO

notes to the financial statements for the year ended 30 June 2025

4. FUNDRAISING COSTS

	2025 £	2024 £
Shop costs:		
Wages	49,822	46,699
Assistant's fees	0	0
Rent	27,600	27,613
Water rates	1,502	1,375
Insurance	3,748	3,623
Light & heat	1,321	7,376
Telephone & internet	1,130	1,238
Post, stationery & advertising	1,198	832
Travel & subsistence	4,349	4,541
Van costs	4,094	4,278
Repairs & renewals	2,082	1,766
Software	247	386
Sundry expenses	0	0
Bank charges	497	220
Recoverable VAT (net of VAT recovered)	1	(15)
	<hr/> 97,591	<hr/> 99,932

5. COST OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Grants to Destiny Church Trust Social Action	20,066	32,900
Grants to Destiny Ministries Indian Orphanage	0	0
	<hr/> 20,066	<hr/> 32,900

6. GOVERNANCE COSTS

	2025 £	2024 £
Independent Examiner's fee	<hr/> 500	<hr/> 500

7. TRUSTEES' REMUNERATION AND BENEFITS

Edmund Kent, the Project Manager, who is a trustee, was paid a salary of £31,839 gross during the year ended 30 June 2025.



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