

Life Destiny Church Trust
Annual Report and Financial Statements
Year Ended 30 September 2023
Charity registration number 1002662

Calculus Accountants and Tax Advisers Limited

5 Priory Road
Loughton
Essex
IG10 1AF

CONTENTS

	Page
Legal and administrative information	1
Trustees Report	2 - 5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the financial statements	8 - 12
Independent examiners report	13

Legal and administrative information

Charity registration number	1002662
Chair of Trustees	Mr D W James
Trustees	Mr D Wynn James Mrs Lucy Stewart Mrs Linda Macrow Mr Peter Bennion Mr Andrew Porter appointed 9 th October 2023
Registered office	Life Destiny Church 93 High Street Starbeck Harrogate North Yorkshire HG2 7LH
Independent Examiner	Sylvia Lambden FCCA Calculus Accountants and Tax Advisers Ltd 5 Priory Road Loughton Essex IG10 1AF
Bankers	Virgin Money 21 James Street Harrogate North Yorkshire HG1 1QU Kingdom Bank Ruddington Fields Business Park Mere Way Ruddington Nottingham NG11 6JS

Trustees Annual Report

The Trustees are pleased to present their annual report and accounts.

Charitable Objectives

1. The advancement of the Christian faith.
2. The relief of persons who are in conditions of need, hardship or distress or who are aged or sick
3. The advancement of education on the basis of Christian principles.

Organisation

The charity was set up by Trust deed originally dated 18th March 1991 and amended by deeds dated 1st December 2003 and 21st December 2008. It was registered by the Charity Commission on 23rd April 1991. The Trustees meet on a regular basis to set policy, review activities and to monitor the financial situation. In appointing our Trustees, we look for those who have a proven membership of the church, with the maturity and ability to work as a trustee. Trustees are provided with literature produced by various bodies about the legal duties and expectations of being a trustee and what work is involved. Formal meetings take place quarterly to discuss and make important decisions and to consider policies and mitigating charity risks.

Review of Activities – how the charity spends its money

The church meets in Starbeck in a property, rented from Starbeck Methodist Church but used solely by the trust. This enables us to meet every week for church services, but also to run other activities and community groups from the premises.

From September 2023 until the present-day Life Destiny Church has met for worship, teaching and communion every Sunday morning at 10.00am. Every first Sunday morning of the month the children and young people stay in the entire service where there is a children's talk after which they are engaged with craft materials whilst the adults listen to a preacher. On the other three Sunday mornings of the month after approximately 30 minutes of worship the children and young people leave the main service for their own groups where there are games, teaching and craft activities, whilst the adults listen to a preacher. Once a month the congregation will take communion together towards the end of the service. On the first Sunday evening of the month there is a whole church Prayer meeting from 7.00pm for an hour.

Since February 2022 Connect Groups have been re-established in Life Destiny Church. The Connect Groups are made up of approximately 10 people and are able to meet any time of the day and any day of the week in order to give members as much flexibility as possible. They all follow the same programmes such as "Advance Explored" which has been devised and recorded online by the Message Trust, as well as the Frontline course developed by the London Institute of Contemporary Christianity. In October 2023 Life Destiny Church became a partner church with the "Isaiah 61 Movement", a movement committed to helping individual Christians and their churches to become competent in sharing their faith with others. Much of the outworking of Life

Trustees Annual Report (continued)

Destiny Church's partnership with the Isaiah 61 Movement takes place in the Connect Groups that are provided with monthly videos and other group material.

From the beginning of 2024 the church has experienced steady growth in membership with congregations of 80 men, women and children regularly attending Sunday morning services. In December 2023 Life Destiny Church participated in the National initiative called "Shine Your Light" by organising two open air Carol services in Starbeck and Harrogate town centre. Other "Open Air Services" have included leading the worship during a United Churches Good Friday Service in Harrogate town centre which was led by musicians and worship leaders from Life Destiny Church. During June 2024 Life Destiny Church hosted a Youth With a Mission team of Brazilians which also culminated in an open air service in Harrogate town centre.

During April 2024 the church organised its first weekend away when 70 of its members were accommodated in the Jonas Centre in North Yorkshire. The weekend consisted of times of worship, teaching, games and leisure activities from the Friday evening until the Sunday afternoon.

For the last 18 months the church has continued to operate a Trussell Trust Foodbank on Thursday mornings in its building. The Harrogate and District Foodbank launched 11 years ago by the church in partnership with the Trussell Trust and some other local churches, is still lead by Life Destiny Church as an independent charity. Life Destiny Church supports this charity with donations and volunteers as it helps to address the hunger crisis in our community. The Foodbank distribution centre in Life Destiny Church, in a single session, can feed between 8 and 25 people. The church has continued to provide financial assistance to needy persons through local charities, and through our relationship with Horizon Life Training and Teen Challenge.

Much of our outreach work is done through our cafe which is called The Living Room. This is open from Tuesday to Friday from 9.00am to 4.00pm. The church employs a cafe manager as well as two or three volunteers. This provides us with a platform for weekly activities like the Extend Group which is an exercise class for over 60's; a craft group, English classes, Portuguese classes, Stay & Play Group, and a Gardening Club.

We continue our overseas work both by financial support during times of crisis through Tear Fund, and with connections to India, the Gambia and the Ukraine. Support for the latter has been enabled through a link with another church leader in Harrogate who has links with church pastors in Ukraine. This has enabled us to provide money for the purchase of generators, as well as providing food, clothes and toys for children in Ukrainian and Hungarian refugee camps. The leadership' of the church is continuing its process of transition whereby Wynn James will retire from the senior pastor position in the church which will be filled by Lucy Stewart by January 2026.

Life Destiny Church is part of several wider streams of churches, those being the Groundlevel Network of Churches, the Love Beyond Network of Churches and the Evangelical Alliance. Over

Trustees Annual Report (continued)

the past 12 months this has enabled leaders of Life Destiny Church to attend a number of leaders meetings for training and information gathering.

The Mission and Purpose of the Church within the existing charitable objectives remains unchanged.

Our Mission is to Get, Gather, Grow and Go . Our Purpose is 4 G

We **GET** people to experience the love of God by inviting them into our meetings or to partner with us as we serve our community and the world.

By **GATHERING**, we build an authentic sense of community in the presence of God, by encouraging and lifting each other to new levels as we share life together.

We **GROW** in wisdom and maturity as we learn to apply the truths in the Bible. Each member is passionately, wholeheartedly, and recklessly pushing full devotion to Christ and the church.

We **GO** to proclaim the good news of Jesus Christ through our lives, words and service.

Public Benefit Statement

The trust has due regard to the Charity Commission guidance on public benefit and continues to provide public benefit through many and varied activities including;

- Open meetings which any person can attend regardless of background of religion at which public worship and teaching on the Christian faith takes place.
- Other midweek meeting that are generally open to all, providing companionship for the lonely,
- encouragement for the down-hearted and teaching/training in various aspects of the Christian faith.
- Pastoral care for church members and the community in times of difficulty, hardship, distress or bereavement including supporting the foodbank.
- None of the activities of the church that provide public benefit are restricted in any way in terms of gender, race, faith, background, or disability.

Financial Review

The church has sole use of its premises in Starbeck. The church desires to purchase its own building at some stage although does not have adequate resources at this time. The church does not aim to gather up finances, other than in the building fund, so that money can be best used in the serving of the community.

Total income amounted to £81,751 (2022: £75,446) in the year with expenditure of £82,760 (2022: £80,400) resulting in a small deficit of £1,001. The church remains financially sound and is actively managing income generation and controlling expenditure.

Trustees Annual Report (continued)

Reserves Policy

The trustees wish to maintain cash balances sufficient to cover all planned external liabilities for a reasonable period. These reserves are kept in the designated building fund but can be reassigned by trustees if necessary. Cash reserves were £99,449 (2022: £100,458) at 30th September 2023.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 05/07/24 2024

and signed on their behalf by:

D W James

[D W James \(Jul 5, 2024 07:51 GMT+1\)](#)

Mr D W James
Trustee and chairman

Receipts and Payments Account

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts					
Donations and general gifts	2	55,303	-	55,303	59,764
Gift aid on donations and gifts	3	8,555	-	8,555	9,225
Grants received	4	5,000	180	5,180	519
Sundry activities	5	12,317	-	12,317	5,797
Investment income	6	396	-	396	141
Total receipts (excluding assets receipts)		81,571	180	81,751	75,446
Total incoming resources		81,571	180	81,751	75,446
Payments					
Charitable Activities	7	72,744	180	72,924	66,089
Administrative Expenses	8	5,989	-	5,989	4,953
Total Payments (excluding assets receipts)		78,733	180	78,913	71,042
Purchase of functional assets	11	3,847	-	3,847	9,358
Total Payments		82,580	180	82,760	80,400
Net resources expended		(1,009)	-	(1,009)	(4,954)
Net movement in funds		(1,009)	-	(1,009)	(4,954)
Fund balances brought forward at 1 October 2022		97,228	3,230	100,458	105,412
Fund transfers		-	-	-	-
Fund balances carried forward at 30 September 2023	12	96,219	3,230	99,449	100,458

The notes on page 8 to 12 form part of these financial statements.


Life Destiny Church Trust
YEAR ENDED 30 SEPTEMBER 2023

Charity registration number: 1002662

Statement of Assets and Liabilities

	Notes	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Cash management account		19,653	-	-	19,653	30,019
Current account		10,051	-	3,230	13,281	6,343
Deposit account		-	66,515	-	66,515	64,096
Total cash funds		29,704	66,515	3,230	99,449	100,458
Other monetary assets						
Prepayments		254	-	-	254	232
		-	-	-	-	-
Assets retained for the charities own use	11				23,791	19,944
Liabilities						
Accruals		750	—	—	750	1,394
Unrestricted						
General funds		29,704	-	-	29,704	33,132
Designated – Building fund		-	66,515	-	66,515	64,096
Restricted						
Restricted	12	-	-	3,230	3,230	3,230
Total funds		29,704	66,515	3,230	99,449	100,458

The financial statements on pages 8 to 12 were approved by the Trustees on and signed on their behalf by:


[Linda Macrow \(Jul 8, 2024 22:03 GMT+1\)](#)
 Mrs L Macrow
 Trustee

08/07/24

2024

Notes to the accounts

1. Accounting policies

1.1 Basis of preparation of the accounts

The accounts are prepared on a 'Receipts & Payments' basis under section 133 of the Charities Act 2011, the statement of assets and liabilities included assets listed at insured values. The results of the Charity operations are described in the Trustees' Report and are continuing. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

1.2 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes.

Restricted funds are those which were raised for particular purposes and can only be used for those particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

1.3 Incoming resources

Donations and general gifts are recognised as incoming resources on receipt.

Gift aid income received are tax reclaims on the donations of tax paying members of the Church and are included in donations on receipt.

Investment and sundry income is recognised when received.

1.4 Resources expended

Resources expended are included in the statement of financial activities on a receipts and payments basis. Certain costs have been apportioned between direct charitable expenditure, management and administration on a basis consistent with the use of those resources.

Notes to the accounts

2. Donations and general gifts

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Donations and gifts	32,653	317		32,970
Non gift aid donations and gifts	<u>21,010</u>	<u>1,323</u>	-	<u>22,333</u>
Total	<u>53,663</u>	<u>1,640</u>	-	<u>55,303</u>
	£	£	£	2022
Donations and gifts	36,883	372		37,255
Non gift aid donations and gifts	<u>20,265</u>	<u>74</u>	<u>2,170</u>	<u>22,509</u>
Total	<u>57,148</u>	<u>446</u>	<u>2,170</u>	<u>59,764</u>

3. Gift aid on donations and gifts

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Gift aid income received	<u>8,555</u>	-	-	<u>8,555</u>
	£	£	£	2022
Gift aid income received	<u>9,225</u>	-	-	<u>9,225</u>

4. Grants received

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Harrogate District Food bank	-	5,000	-	5,000
Sporting Influence Foundation	180	-	180	180
Total	<u>180</u>	<u>5,000</u>	<u>180</u>	<u>5,180</u>
	£	£	£	2022
Employers' employment allowance	519			519
Total	<u>519</u>	-	-	<u>519</u>

Notes to the accounts

5. Sundry Activities

	Unrestricted £	Designated £	Restricted £	Total £
				2023
Hall hire	180	-	-	180
Café and event income	12,137	-	-	12,137
	<u>12,317</u>	<u>-</u>	<u>-</u>	<u>12,317</u>
				2022
Café and event income	5,797	-	-	5,797
	<u>5,797</u>	<u>-</u>	<u>-</u>	<u>5,797</u>

6. Investment income

	Unrestricted £	Designated £	Restricted £	Total £
				2023
Interest received	-	-	-	396
	<u>£</u>	<u>£</u>	<u>£</u>	2022
Interest received	141	-	-	141
	<u>141</u>	<u>-</u>	<u>-</u>	<u>141</u>

7. Analysis of Expenditure

			2023	2022
	unrestricted	restricted	£	£
Café costs	8,921	-	8,921	4,381
Employment costs	22,168	-	22,168	19,881
Other employee related costs	2,000	-	2,000	-
Pensions	1,528	-	1,528	-
Training	120	-	120	-
Rent and rates	12,000	-	12,000	11,282
Light, heat and power	6,378	-	6,378	2,814
Insurance and licences	2,200	-	2,200	1,908
Repairs and renewals	1,303	-	1,303	120
Kitchen renewal	-	-	-	7,599
Telephone	521	-	521	529
Gifts to Church family	1,932	-	1,932	330
Printing, postage and stationery	159	-	159	126
Subscriptions	2,872	-	2,872	4,142
Gifts and special projects	6,995	-	6,995	8,400
Children and youth work	409	180	589	-
Service streaming	195	-	195	460
Other church activity costs	2,814	-	2,814	3,694
Advertising and publicity	64	-	64	64
Bank charges	-	-	-	-
Small equipment items	165	-	165	359
Total	<u>72,744</u>	<u>180</u>	<u>72,924</u>	<u>66,089</u>

Notes to the accounts

			2023	2022
			£	£
7. a Analysis of gifts	Unrestricted	Restricted		
Ground level	1,720	-	1,720	600
Harrogate foodbank	600	-	600	
Calvary Church Harrogate re Ukraine	1,239	-	1,239	6,000
Itchus	1,026	-	1,026	300
Netmakers	1,000	-	1,000	1,000
Gift re Nigerian school	150	-	150	500
Hardship loans and gifts	1,260		1,260	-
Total	6,995	-	6,995	8,400

8. Administrative costs

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Independent examination	750	-	750	1,575
Payroll administration	709	-	709	579
Software cost	536	-	536	307
Bookkeeping cost	3,994	-	3,994	2,492
	5,989	-	5,989	4,953

The independent examiners fee for the 2023 is £750 (2022 £750).

9. Employment costs

	2023	2022
	£	£
Salary cost	22,168	18,641
Employers' national insurance	476	519
Pension cost	664	515
	23,308	19,675

The charity had 3 employees during the year. The charity operates a defined contribution pension scheme.

10. Trustee and related parties

Donations were received from Trustees and related parties of £6,506. Amounts paid on behalf of the charity were reimbursed to the Trustees, but no other expenses were claimed or paid. Lucy Stewart and Wynn James are employed by the church and earn small salaries amounting to a total of £9,870. In addition to this Wynn received a contribution of £2,000 towards personal costs incurred as agreed by the other Trustees.

11. Functional Assets

	2023	2022
	£	£
Cost		
Bfwd 1 st October 2022	19,944	10,586
Purchases in year	3,847	9,358
		-
Cfwd 30 th September 2023	<u>23,791</u>	<u>19,944</u>

Assets purchased in the year consisted of new coffee machine and grinder for the cafe (£1,855) and two laptops and mobile phone equipment.

12. Reserves

The designated reserve is an unrestricted fund set aside at the discretion of the Trustees towards the purchase of a property by the charity in the future. The restricted fund brought forward relates to donations which have been made in the past relating to the purchase of the church's own building at a future date. Restricted fund movements during the year relate to donations received and paid across as follows:

	2023	2022
	£	£
Tear Fund re Afghanistan appeal	-	170
Calvary Church Harrogate	1,239	2,000
Emmanuel Hospital India	-	-
	<u>1,239</u>	<u>2,170</u>

Donations to the Calvary Church Harrogate relate to giving made to support Ukraine churches and refugee camps.

Independent Examiner's Report to the Trustees of Life Destiny Church Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2023 which are set out on pages 6 to 12.

Responsibilities and basis of report

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

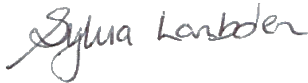
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity 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.



Sylvia Lambden FCCA

Calculus Accountants and Tax Advisers Limited
Accountants
5 Priory Road
Loughton
Essex IG10 1AF

Date: 2024

08/07/24