

DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST

England & Wales · Charity number 1142031

Details

Status Registered

Legal form Charitable company

Company number [07192023](#)

Registered 2011-05-20

Register [View on the Charity Commission register](#)

Contact

Address 23-25 Peckham High Road
London
SE15 5EB

Phone 0795779744

Email divinedestinyparish@yahoo.co.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRITIAN RELIGION BY PROPAGATING THE GOSPEL OF JESUS CHRIST IN ACCORDANCE WITH THE TENETS OF THE CELESTIAL CHURCH OF CHRIST, THROUGH EVANGELISM, EDUCATION AND TRAINING; INCLUDING PRINTING, DISTRIBUTION AND CIRCULATING OF BOOKS AND JOURNAL AND OTHER MATERIAL WHICH IN THE OPINION OF THE PAROCHIAL COMMITTEE WOULD FACILITATE THIS OBJECT.

Activities: THE ADVANCEMENT OF THE CHRISTIAN RELIGION

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£36,956	£42,751	-	-
2024-03-31	£22,760	£35,696	-	-
2023-03-31	£37,264	£50,592	-	-
2022-03-31	£63,503	£32,292	-	-
2021-03-31	£32,663	£27,317	-	-
2020-03-31	£36,195	£46,917	-	-

Trustees

Name	Role	Appointed
ELIZABETH TEMOWO		2011-05-23
Louiza Rodrigues		2025-11-01
MOSES OLUFEMI SIWONIKU		2011-05-23
PASTOR OYEYEMY SONUBI		2011-05-23

DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1142031

Accounts

**DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Divine Destiny Parish Celestial Church Of Christ
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Divine Destiny Parish Celestial Church Of Christ
Company No. 07192023
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The Directors submit their report and financial statement for Divine Destiny Parish, Celestial Church of Christ (The Charity) for the year ended 31 March 2024. The Directors confirm that the directors' report and financial statements of the company comply with current statutory requirements of the company's governing document and the provisions of Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Divine Destiny Parish, Celestial Church Christ is incorporated in England and Wales as a charitable company. The Company is limited by guarantee with company registration number is 07192023. It is registered with the Charity Commission as a charity in England and Wales and the registration number is 1142031.

APPOINTMENT OR ELECTION OF DIRECTORS

Directors are appointed and or co-opted under the terms of the constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF NEW TRUSTEES

The induction process for a newly appointed Director comprises of an initial meeting with the chair and other Directors, followed by short meetings with the Senior Shepherd on the powers and responsibilities of the Directors.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charity is organised so that the Directors meet regularly to manage its affairs. The parish pastor manages the day-to-day administration of the church.

RELATED PARTY TRANSACTION

Divine Destiny Parish is a parish of Celestial Church of God Worldwide which has parishes all over the world.

RISK MANAGEMENT

The Directors have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate our exposures to major risks.

OBJECTIVES AND ACTIVITIES

The principal object is the advancement of Christian faith in accordance with the statement of beliefs of Divine Destiny Parish, Celestial Church of Christ, and the relief of poverty. To achieve its objectives, the church adopted the following strategies:

Running Sunday worship services and midweek bible study, Supporting other charities and Christian events.

PRINCIPAL FUNDING

Funding has been provided mainly through tithes and offerings by church members and through donations. Pledges are also taken for specific projects.

FUTURE DEVELOPMENTS

The charity continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life-changing impact in the community.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable laws and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with the United Kingdom Generally Acceptable Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing the financial statements, the Directors are required to:

- Select suitable accounting policies and the apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors recognise their responsibilities to keep 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 Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accruals basis and have been examined by an independent examiner, whose report is also appended

**Divine Destiny Parish Celestial Church Of Christ
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Public Benefit

PUBLIC BENEFITS

The Church's Sunday and mid-week services are open to the public to build on their Christian faith. Apart from its Church activities, the charity was involved in the following public benefit efforts:

- Had retreats for different natural groups; Children, Teenagers, Youth and Couples to promote good family values and responsible people.
- Holding outreaches and social action activities in areas of interest to our community. During the year, the Charity distributed relief materials in the community to reduce the impact of the government lockdown order during the Covid-19 pandemic

Our efforts are geared towards supporting the programme of our local community, promoting cohesion in our community, and impacting the lives of the young people and the elderly.

GRANT MAKING POLICY

The church supports visiting ministers of the gospel both within and outside the United Kingdom. Support is also given to Celestial Church Headquarter in the UK and other World Evangelism Mission. The Church supports other charities and missionary that shares its objects in the advancement of Christian faith and relief of poverty. The church gives occasional welfare grants to congregational members who are in need.

VOLUNTEERS

The church is grateful for the unstinting efforts of its volunteers who are involved in providing services for the charity. It is estimated that over 1000 hours are provided by volunteers during the year. If this is conservatively valued at £10.42 per hour, the volunteers' effort will amount to over £10,420.00

REVIEW OF ACTIVITIES

The church continues to enjoy tremendous growth in its physical and spiritual life during the year, and in the advancement of Christian faith in accordance with the doctrines set out in the Statement of faith contained in our constitution.

RESERVES POLICY

The trustees' policy is to have unrestricted and uncommitted funds (free reserves) to cover 3 to 6 months of resources expended. They feel that this would enable the current activities to continue if there is any significant drop in funding. It would obviously be necessary then to consider how the funding would be replaced or activities changed. The present free reserve is below the policy range, but the trustees are continuing to seek additional funds for the reserves.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Moses SIWONIKU - Secretary
Mr Moses SIWONIKU - Director
Mr Oyeyemi SONUBI - Director
Ms Elizabeth TEMOWO - Director

Charity Number

1142031

Company Number

07192023

Registered Office

Flat 23-25 Peckham High Street
London
SE15 5EB

Independent Examiner

Abil Consultancy Ltd Chartered Certified Accountant's
Abil Consultancy Ltd
Chartered Certified Accountant's
9 Bevan Avenue
Upney
Essex

**Divine Destiny Parish Celestial Church Of Christ
Trustees' Report (continued)
For The Year Ended 31 March 2025**

IG11 9NW

**Divine Destiny Parish Celestial Church Of Christ
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Oyeyemi SONUBI

Trustee
02/03/2026

Divine Destiny Parish Celestial Church Of Christ
Independent Examiner's Report to the Trustees of Divine Destiny Parish Celestial Church Of Christ
For The Year Ended 31 March 2025

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 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.

Abil Consultancy Ltd Chartered Certified Accountant's

02/03/2026
9 Bevan Avenue
Upney
Essex
IG11 9NW

Divine Destiny Parish Celestial Church Of Christ
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	36,956	22,762
EXPENDITURE ON:			
Raising funds	4	(42,751)	(35,596)
NET EXPENDITURE		(5,795)	(12,834)
NET MOVEMENT IN FUNDS			
		(5,795)	(12,834)
RECONCILIATION OF FUNDS:			
Total funds brought forward		15,635	28,469
TOTAL FUNDS CARRIED FORWARD	9	9,840	15,635

The notes on pages 8 to 10 form part of these financial statements.

**Divine Destiny Parish Celestial Church Of Christ
Balance Sheet
As At 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		10,740	16,235
		<u>10,740</u>	<u>16,235</u>
Creditors: Amounts Falling Due Within One Year	8	(900)	(600)
		<u>(900)</u>	<u>(600)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>9,840</u>	<u>15,635</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,840</u>	<u>15,635</u>
NET ASSETS		<u>9,840</u>	<u>15,635</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		9,840	15,635
		<u>9,840</u>	<u>15,635</u>
TOTAL FUNDS	9	<u>9,840</u>	<u>15,635</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Oyeyemi SONUBI

Trustee
02/03/2026

The notes on pages 8 to 10 form part of these financial statements.

**Divine Destiny Parish Celestial Church Of Christ
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Divine Destiny Parish Celestial Church Of Christ is a company limited by guarantee, incorporated in England & Wales, registered number 07192023 and registered charity number 1142031. The registered office is Flat 23-25 Peckham High Street, London, SE15 5EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be reasonably quantified with reasonable accuracy.

2.3. Resources Expended

All expenditures are accounted for on an accrual basis. Management and governance costs are cost incurred in connection with administration and compliance with statutory requirement.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% on reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	36,956	22,762

4. Analysis of Expenditure

	2025
	Support costs (see note 5)
	£
Raising funds	42,751

**Divine Destiny Parish Celestial Church Of Christ
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

	2024
	Support costs (see note 5)
	£
Raising funds	35,596
	<u><u>35,596</u></u>

5. Support Costs

	2025
	Raising funds
	£
Employee costs	7,909
Premises expenses	11,500
General administration	12,581
Governance costs	10,761
	<u>42,751</u>
	<u><u>42,751</u></u>

	2024
	Raising funds
	£
Employee costs	7,080
Premises expenses	13,166
General administration	8,550
Governance costs	6,800
	<u>35,596</u>
	<u><u>35,596</u></u>

6. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	3,800	3,600
	<u>3,800</u>	<u>3,600</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7. Average Number of Employees

Average number of employees during the year was: 1 (2024: NIL)

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	900	600
	<u>900</u>	<u>600</u>

**Divine Destiny Parish Celestial Church Of Christ
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

9. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	15,635	36,956	(42,751)	9,840
Total funds	<u>15,635</u>	<u>36,956</u>	<u>(42,751)</u>	<u>9,840</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	28,469	22,762	(35,596)	15,635
Total funds	<u>28,469</u>	<u>22,762</u>	<u>(35,596)</u>	<u>15,635</u>

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

10. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

11. Related Party Disclosures

12. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Divine Destiny Parish Celestial Church Of Christ
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and grant	36,956	22,762
	36,956	22,762
	36,956	22,762
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(3,800)	(3,600)
Travel expenses	(4,109)	(3,480)
Rent	(11,500)	(11,500)
Property management and service charges	-	(166)
Loan to Shepherd	-	(1,500)
Printing, postage and stationery	(267)	-
Honorarium	(1,250)	(1,000)
Other Charities	(10,129)	(7,550)
Accountancy fees	(900)	-
Bank charges	(35)	-
Accountancy fees	-	(600)
Annual Harvest	(10,761)	(6,200)
	(42,751)	(35,596)
	(42,751)	(35,596)
NET EXPENDITURE	(5,795)	(12,834)

DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1142031

Accounts

DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST

Company Reg no: 07192023
Charity Reg. No: 1142031

DIRECTORS REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST

DIRECTORS REPORT AND
FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31st MARCH 2023

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DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE
COMPANY, ITS DIRECTORS AND
ADVISERS FOR THE YEAR ENDED 31st MARCH 2023

Directors

1. PROPHET O. SONUBI
2. MS L. RODRIGUES
3. MR M. SIWONIKU
4. MS E. TEMOWO
5. MRS E. OYETAN
6. MRS A. ANIBABA

Company Secretary
OLAWALE ESEKU

Registered Company number
07192023 (England and Wales)

Registered Charity number
1142031

Registered office
23-25 Peckham High Road
London
SE15 5EB

Independent Examiner
Olasunkanmi Onanuga. M.Sc., FFA, FCA
JAccend Accountants
138 Betterton Road
Rainham, London.
RM13 8NH

Banker Lloyds Bank Plc
25 Gresham Street
London. EC2V 7IN

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2023

The Directors submit their report and financial statement for Divine Destiny Parish, Celestial Church of Christ (The Charity) for the year ended 31 March 2023. The Directors confirm that the directors' report and financial statements of the company comply with current statutory requirements of the company's governing document and the provisions of Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF NEW TRUSTEES

The induction process for a newly appointed Director comprises of an initial meeting with the chair and other Directors, followed by short meetings with the Senior Shepherd on the powers and responsibilities of the Directors.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charity is organised so that the Directors meet regularly to manage its affairs. The parish pastor manages the day-to-day administration of the church.

RELATED PARTY TRANSACTION

Divine Destiny Parish is a parish of Celestial Church of God Worldwide which has parishes all over the world.

RISK MANAGEMENT

The Directors have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate our exposures to major risks.

OBJECTIVES AND ACTIVITIES

The principal object is the advancement of Christian faith in accordance with the statement of beliefs of Divine Destiny Parish, Celestial Church of Christ, and the relief of poverty.

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2023

To achieve its objectives, the church adopted the following strategies: Running Sunday worship services and midweek bible study, Supporting other charities and Christian events.

PUBLIC BENEFITS

The Church's Sunday and mid-week services are open to the public to build on their Christian faith. Apart from its Church activities, the charity was involved in the following public benefit efforts •

Our efforts are geared towards supporting the programme of our local community, promoting cohesion in our community, and impacting the lives of the young people and the elderly.

GRANT MAKING POLICY

The church supports visiting ministers of the gospel both within and outside the United Kingdom. Support is also given to Celestial Church Headquarter in the UK and other World Evangelism Mission. The Church supports other charities and missionary that shares its objects in the advancement of Christian faith and relief of poverty. The church gives occasional welfare grants to congregational members who are in need.

VOLUNTEERS

The church is grateful for the unstinting efforts of its volunteers who are involved in providing services for the charity. It is estimated that over 1000 hours are provided by volunteers during the year. If this is conservatively valued at £10.50 per hour, the volunteers' effort will amount to over £10,500.00.

REVIEW OF ACTIVITIES

The church continues to enjoy tremendous growth in its physical and spiritual life during the year, and in the advancement of Christian faith in accordance with the doctrines set out in the Statement of faith contained in our constitution.

RESERVES POLICY

The trustees' policy is to have unrestricted and uncommitted funds (free reserves) to cover 3 to 6 months of resources expended. They feel that this would enable the current activities to continue if there is any significant drop in funding. It would obviously be necessary then to consider how the funding would be replaced or activities changed. The present free reserve is below the policy range, but the trustees are continuing to seek additional funds for the reserves.

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2023

PRINCIPAL FUNDING

Funding has been provided mainly through tithes and offerings by church members and through donations. Pledges are also taken for specific projects.

FUTURE DEVELOPMENTS

The charity continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life-changing impact in the community.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable laws and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with the United Kingdom Generally Acceptable Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing the financial statements, the Directors are required to:

- Select suitable accounting policies and the apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors recognise their responsibilities to keep 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 Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking steps for the prevention and detection of fraud and other irregularities.

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT

The appended financial statements have been prepared on the accruals basis and have been examined by an independent examiner, whose report is also appended.

Approved by the Directors on 20 of July 2023 and signed on their behalf by:



Senior Shepherd
Oyeyemi Onaolapo SONUBI

Director

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
INDEPENDENT EXAMINERS REPORT FOR YEAR ENDED 31 MARCH 2023

TO THE DIRECTORS OF DIVINE DESTINY PARISH, OF CELESTIAL CHURCH OF CHRIST

I report on the accounts of the charity for the period ended 31 March 2023 which is set on pages 8- 12
RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The charity Directors are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the period under section 476 of the Companies Act 2006 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of Charities Act 2011, follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and - state whether matters have come to my attention.

BASIS OF MY EXAMINATION

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 account and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statements below.

EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are not kept in accordance with the Companies Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Companies Act 2006; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sunkanmi Onanuga M.Sc., FFA, FCA
J Accend Accountants

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

INCOME	Notes	£	£
		2023	2022
Donations and Grants	2	37,264	63,503
EXPENDITURE	Notes	£	£
		2023	2022
Charitable Activities	3	(50,592)	(31,706)
NET INCOM/EXPENDITURE		(13,328)	31797
RECONCILIATION OF FUNDS			
Total funds brought forward		31,797	7,655
Depreciation		10,000	
TOTAL FUNDS CARRIED FORWARD OF FUNDS		28,469	39,452

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	£ 2023	£ 2022
FIXED ASSETS	5	0.00	5.00
Tangible assets			
Current Assets		28,469	39,452
Cash at bank			
Creditors	6	(600)	(3,571)
Amounts falling due within one year			
NET CURRENT ASSETS		27,869	40,881
TOTAL ASSETS LESS CURRENT LIABILITIES		27,869	40,881
NET ASSETS		27,869	40,881
FINANCED BY: Charity Funds		27,869	40,881
Unrestricted funds			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 company's regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 of July 2023 and were signed on its behalf by:



Senior Shepherd
Oyeyemi Onaolapo SONUBI
Director

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(1.1) Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared with Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities published in March 2005 and applicable accounting standards.

1.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be reasonably quantified with reasonable accuracy.

(1.3) Resources expended.

All expenditures are accounted for on an accrual basis. Management and governance costs are cost incurred in connection with administration and compliance with statutory requirement.

(1.4) Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over the estimated useful life.

Plant and machinery 20% reducing balance.

Fixtures and fittings 20% on reducing balance.

(1.5) Taxation

The charity is exempt from corporation tax on its charitable activities.

(1.6) 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CELESTIAL CHURCH OF GOD
 DIVINE DESTINY
 NOTES TO THE ACCOUNTS
 FOR THE
 ENDED 31ST MARCH 2023

	Note	£ 2023	£ 2022
Funds	2		
Members' donations			
Planned giving		30,698	19,465
Grant received		6,566	44,038
Total		37,264	63,503
3. Grants payable-Institutional.			
Charitable giving -UK	3	3,800	2,100
4. NETINCOME/(EXPENDITURE)			
Net income/(expenditure) is stated after charging/(crediting):			
Depreciation - owned assets		5,000	2,500

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits exceeding £60,000.00 per annum for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. RELATED PARTY TRANSACTIONS

During the year, the church paid institutional grant to Celestial Church of Christ Worldwide Head office in UK for World Evangelical mission and other charitable purpose.

7. COST OF CHARITABLE ACTIVITIES

	£ 2023	£ 2022
Wages	6,550	
Rent and rates	13,670	12,000

CELESTIAL CHURCH OF GOD
 DIVINE DESTINY
 NOTES TO THE ACCOUNTS
 FOR THE ENDED 31ST MARCH 2023

Repair and renovation	5,579	1,500
Services Charges	102	
Postage and stationery	0.0	
Sundries	452	150
Travelling	5,948	5,450
Welfare	800	3,900
Evangelical	0.0	2,100
Annual harvest	9,810	0.00
Total	<u>42,911</u>	<u>25,100</u>

8. GOVERNANCE COSTS

	£ 2023	£ 2022
Accountancy and legal fees	600	7,105
Bank Charges	281	92
Trustees Meeting	500	0.0
Total	44,292	32,297

9.

Closing Bank Balance	28,469	39,452
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CELESTIAL CHURCH OF GOD
 DIVINE DESTINY
 NOTES TO THE ACCOUNTS
 FOR THE ENDED 31ST MARCH 2023

10. TANGIBLE FIXED ASSETS

	Musical Totals	Computer Equipment	Furniture & Projector & fittings	
COST				
At 1 April 2022 and 31 March 2023	6.000	<u>1.500</u>	2.500	10.000
DEPRECIATION				
At 1 April 2022	3,000	750	1 ,250	5,000
<u>Charge</u> for year	3,000	750	1 ,250	5,000
<hr style="width: 20%; margin: 0 auto;"/>				
At 31 March 2023				
NET BOOKVALUE				
At 31 March 2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
Accrued Accountancy fee	600	3,571

DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1142031

Accounts

**DMINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST**

Company Reg no: 07192023
Charity Reg. No: 1142031

**DIRECTORS REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st MARCH 2022**

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**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST**
REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS
AND
ADVISERS FOR THE YEAR ENDED 31st MARCH 2022

Directors

1. PROPHET O. SONUBI
2. MS L. RODRIGUES
3. MR M. SIWONIKU
4. MS E. TEMOWO
5. MRS E. OYETAN
6. MRS A. ANIBABA

Company Secretary

OLAWALE ESEKU

Registered Company number

07192023 (England and Wales)

Registered Charity number

1142031

Registered office

23-25 Peckham High Road
London
SE15 5EB

Independent Examiner

Olasunkanmi Onanuga M.Sc., FFA,
J Accend Accountants
138 Betterton Road
Rainham, London.
RM13 8NH

Banker

Lloyds Bank Plc
25 Gresham Street
London. EC2V 7HN

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2022

The Directors submit their report and financial statement for Divine Destiny Parish, Celestial Church of Christ (The Charity) for the year ended 31 March 2022. The Directors confirm that the directors' report and financial statements of the company comply with current statutory requirements of the company's governing document and the provisions of Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Divine Destiny Parish, Celestial Church Christ is incorporated in England and Wales as a charitable company. The Company is limited by guarantee with company registration number is 07192023. It is registered with the Charity Commission as a charity in England and Wales and the registration number is 1142031.

APPOINTMENT OR ELECTION OF DIRECTORS

Directors are appointed and or co-opted under the terms of the constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF NEW TRUSTEES

The induction process for a newly appointed Director comprises of an initial meeting with the chair and other Directors, followed by short meetings with the Senior Shepherd on the powers and responsibilities of the Directors.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charity is organised so that the Directors meet regularly to manage its affairs. The parish pastor manages the day-to-day administration of the church.

RELATED PARTY TRANSACTION

Divine Destiny Parish is a parish of Celestial Church of God Worldwide which has parishes all over the world.

RISK MANAGEMENT

The Directors have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate our exposures to major risks.

OBJECTIVES AND ACTIVITIES

The principal object is the advancement of Christian faith in accordance with the statement of beliefs of Divine Destiny Parish, Celestial Church of Christ, and the relief of poverty. To achieve its objectives, the church adopted the following strategies:

Running Sunday worship services and midweek bible study, Supporting other charities and Christian events.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2022**

PUBLIC BENEFITS

The Church's Sunday and mid-week services are open to the public to build on their Christian faith. Apart from its Church activities, the charity was involved in the following public benefit efforts:

- Had retreats for different natural groups; Children, Teenagers, Youth and Couples to promote good family values and responsible people.
- Holding outreaches and social action activities in areas of interest to our community. During the year, the Charity distributed relief materials in the community to reduce the impact of the government lockdown order during the Covid-19 pandemic

Our efforts are geared towards supporting the programme of our local community, promoting cohesion in our community, and impacting the lives of the young people and the elderly.

GRANT MAKING POLICY

The church supports visiting ministers of the gospel both within and outside the United Kingdom. Support is also given to Celestial Church Headquarter in the UK and other World Evangelism Mission. The Church supports other charities and missionary that shares its objects in the advancement of Christian faith and relief of poverty. The church gives occasional welfare grants to congregational members who are in need.

VOLUNTEERS

The church is grateful for the unstinting efforts of its volunteers who are involved in providing services for the charity. It is estimated that over 1000 hours are provided by volunteers during the year. If this is conservatively valued at £9.50 per hour, the volunteers' effort will amount to over £9,500.00

REVIEW OF ACTIVITIES

The church continues to enjoy tremendous growth in its physical and spiritual life during the year, and in the advancement of Christian faith in accordance with the doctrines set out in the Statement of faith contained in our constitution.

RESERVES POLICY

The trustees' policy is to have unrestricted and uncommitted funds (free reserves) to cover 3 to 6 months of resources expended. They feel that this would enable the current activities to continue if there is any significant drop in funding. It would obviously be necessary then to consider how the funding would be replaced or activities changed. The present free reserve is below the policy range, but the trustees are continuing to seek additional funds for the reserves.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2022**

PRINCIPAL FUNDING

Funding has been provided mainly through tithes and offerings by church members and through donations. Pledges are also taken for specific projects.

FUTURE DEVELOPMENTS

The charity continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life-changing impact in the community.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable laws and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with the United Kingdom Generally Acceptable Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing the financial statements, the Directors are required to:

- Select suitable accounting policies and the apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors recognise their responsibilities to keep 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 Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accruals basis and have been examined by an independent examiner, whose report is also appended.

Approved by the Directors on of 2022 and signed on their behalf by:



Senior Shepherd O Sonubi
Director

DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
INDEPENDENT EXAMINERS REPORT FOR YEAR ENDED 31 MARCH 2022

TO THE DIRECTORS OF DIVINE DESTINY PARISH, OF CELESTIAL CHURCH OF CHRIST

I report on the accounts of the charity for the period ended 31 March 2022 which is set on pages 8 - 12

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The charity Directors are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the period under section 476 of the Companies Act 2006 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of Charities Act 2011.
follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether matters have come to my attention.

BASIS OF MY EXAMINATION

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 account and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statements below.

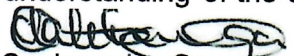
EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are not kept in accordance with the Companies Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Companies Act 2006; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Sunkanmi Onanuga M.Sc., IFA/MPA
J Accend Accountants

DIVINE DESTINY PARISH
 CELESTIAL CHURCH OF CHRIST
 STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	Unrestricted	Total
	fund	funds
	£	£
INCOME RECEIVED	Notes	
Donations and Grant	63,503.	32,663
EXPENDITURE ON Charitable activities Charitable Activities	31,706	27,317
NET INCOME/(EXPENDITURE0)	31,797	5,346
RECONCILIATION OF FUNDS		
Total funds brought forward	7,655	2,309
TOTAL FUNDS CARRIED FORWARD	39,452	7,655

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
BALANCE SHEET
AS AT 31 MARCH 2022**

		2022	
	Notes	£	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	5,000	7500
CURRENT ASSETS			
Cash at bank		39,452	7,655
CREDITORS			
Amounts falling due within one year	6	(3,571)	(3,500)
NET CURRENT ASSETS		40,881	11,655
TOTAL ASSETS LESS CURRENT LIABILITIES		40,881	11,655
NET ASSETS		40,881	11,655
FINANCED BY: CHARITY FUND	7		
Unrestricted funds		<u>40,881</u>	<u>11,655</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 company's regime.

The financial statements were approved by the Board of Trustees and authorised for issue on of 2022 and were signed on its behalf by:



Senior Shepherd O Sonubi - Director

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

(1.1) Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared with Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities published in March 2005 and applicable accounting standards.

(1.2) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be reasonably quantified with reasonable accuracy.

(1.3) Resources expended

All expenditures are accounted for on an accrual basis. Management and governance costs are cost incurred in connection with administration and compliance with statutory requirement.

(1.4) Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Plant and machinery 20% reducing balance
Fixtures and fittings 20% on reducing balance

(1.5) Taxation

The charity is exempt from corporation tax on its charitable activities.

(1.6) 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DIVINE DESTINY PARISH
 CELESTIAL CHURCH OF CHRIST
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 MARCH 2022**

Funds	Unrestricted Funds	Restricted Funds	Total Funds	Total
2.	2022	2022	2021	
	£	£	£	£
DONATIONS, LEGACIES AND SIMILAR INCOME				
Planned giving	19,465	-	12,673	
Grant received	<u>44,038</u>	-	<u>19,990</u>	
	<u>63,503</u>		<u>32,663</u>	
3. Grants payable - Institutional	£	£	£	£
Charitable giving - UK	2,100		2,200	

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	2,500	2,500

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. RELATED PARTY TRANSACTIONS

During the year, the church paid institutional grant to Celestial Church of Christ Worldwide Head office in UK for World Evangelical mission and other charitable purpose.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
Collections and Grant	63,503	32,663
7. COST OF CHARITABLE ACTIVITIES		
Wages		
Rent and rates	12,000	12,000
Loan payment	5,000	-
Repairs and renovation	1,500	6,060
Services Charges	-	-
Postage and stationery	-	-
Sundries	150	-
Travelling	-	-
Welfare- Covid-19 Relief	3,900	6,000
Evangelical	2,100	2,200
Evangelical		-
Pastoral	450	-
Choir	-	-
Sunday School		-
Sundry Equipment		-
Spiritual Materials		-
Cleaning	-	-
	25,100	26,260
8. GOVERNANCE COSTS		
Accountancy and legal fees	7,105	1,000
Bank Charges	92	57
Improvements to property		-
Plant and machinery		-
Fixtures and fittings		-
Total resources expended	<u>32,292</u>	<u>27,317</u>
9. CASH BALANCES -		
£39,452.00		

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

10. TANGIBLE FIXED ASSETS

	Musical	Computer Equipment	Furniture & Projector & fittings	
Totals	£	£	£	£
COST				
At 1 April 2021 and 31 March 2022	6.000	<u>1.500</u>	2.500	10.000
 DEPRECIATION				
At 1 April 2021	6,000	1,500	2,500	10,000
<u>Charge</u> for year	3,000	750	1,250	5,000

At 31 March 2022				
 NET BOOK VALUE				
At 31 March 2022	<u>3,000</u>	<u>750</u>	<u>1,250</u>	<u>5,000</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued Accountancy fee	3,571	500

DIVINE DESTINY PARISH CELESTIAL CHURCH OF CHRIST

England & Wales - Charity number 1142031

Accounts

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST**

Company Reg no: **07192023**
Charity Reg. No: 1142031

**DIRECTORS REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2021**

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**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST**
REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS
AND
ADVISERS FOR THE YEAR ENDED 31ST MARCH 2021

Directors

Pastor O Sonubi
Ms L Rodrigues
M O Siwoniku
Ms M Aro
Ms E Temowo
Mrs B E Oyetan

Company Secretary

Olawale Eseku

Registered Company number
07192023 (England and Wales)

Registered Charity number
1142031

Registered office
23-25 Peckham High Road
London
SE15 5EB

Independent Examiner
Olasunkanmi Onanuga M.Sc., AFA,
J Accend Accountants
26 Winifred Street
London. E16 2HX

Banker
Lloyds Bank plc
25 Gresham Street
London. EC2V 7HN

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2021**

The Directors submit their report and financial statement for Divine Destiny Parish, Celestial Church of Christ (The Charity) for the year ended 31 March 2021. The Directors confirm that the directors' report and financial statements of the company comply with current statutory requirements of the company's governing document and the provisions of Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Divine Destiny Parish, Celestial Church Christ is incorporated in England and Wales as a charitable company. The Company is limited by guarantee with company registration number is 07192023. It is registered with the Charity Commission as a charity in England and Wales and the registration number is 1142031.

APPOINTMENT OR ELECTION OF DIRECTORS

Directors are appointed and or co-opted under the terms of the constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF NEW TRUSTEES

The induction process for a newly appointed Director comprises of an initial meeting with the chair and other Directors, followed by short meetings with the Senior Shepherd on the powers and responsibilities of the Directors.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charity is organised so that the Directors meet regularly to manage its affairs. The parish pastor manages the day to day administration of the church.

RELATED PARTY TRANSACTION

Divine Destiny Parish is a parish of Celestial Church of God Worldwide which has parishes all over the world.

RISK MANAGEMENT

The Directors have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposures to major risks.

OBJECTIVES AND ACTIVITIES

The principal object is the advancement of Christian faith in accordance with the statement of beliefs of Divine Destiny Parish, Celestial Church of Christ, and the relief of poverty. To achieve its objectives, the church adopted the following strategies:

Running Sunday worship services and midweek bible study, Supporting other charities and Christian events.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2021**

PUBLIC BENEFITS

The Church's Sunday and mid-week services are open to the general public to build on their Christian faith. Apart from its Church activities, the charity was involved in the following public benefit efforts:

- Had retreats for different natural groups; Children, Teenagers, Youth and Couples to promote good family values and responsible people.
- Holding outreaches and social action activities in areas of interest to our community. During the year, the Charity distributed relief materials in the community to reduce the impact of the government lockdown order during the Covid-19 pandemic

Our efforts are geared towards supporting the programmes of our local community, promoting cohesion in our community, and impacting the lives of the young people and the elderly.

GRANT MAKING POLICY

The church supports visiting ministers of the gospel both within and outside the United Kingdom. Support is also given to Celestial Church Headquarter in the UK and other World Evangelism Mission. The Church supports other charities and missionary that shares its objects in the advancement of Christian faith and relief of poverty. The church gives occasional welfare grants to congregational members who are in need.

VOLUNTEERS

The church is grateful for the unstinting efforts of its volunteers who are involved in providing services for the charity. It is estimated that over 1000 hours are provided by volunteers during the year. If this is conservatively valued at £9.50 per hour, the volunteers' effort will amount to over £9,500.00

REVIEW OF ACTIVITIES

The church continues to enjoy tremendous growth in its physical and spiritual life during the year, and in the advancement of Christian faith in accordance with the doctrines set out in the Statement of faith contained in our constitution.

RESERVES POLICY

The trustees' policy is to have unrestricted and uncommitted funds (free reserves) to cover 3 to 6 months of resources expended. They feel that this would enable the current activities to continue if there is any significant drop in funding. It would obviously be necessary then to consider how the funding would be replaced or activities changed. The present free reserve is below the policy range but the trustees are continuing to seek additional funds for the reserves.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
DIRECTORS' REPORT
FOR PERIOD ENDING 31 MARCH 2021**

PRINCIPAL FUNDING

Funding has been provided mainly through tithes and offerings by church members and through donations. Pledges are also taken for specific projects.

FUTURE DEVELOPMENTS

The charity continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life-changing impact in the community.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable laws and regulations.


Company law requires the Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with the United Kingdom Generally Acceptable Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing the financial statements, the Directors are required to:

- Select suitable accounting policies and the apply them consistently;
- Make judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors recognise their responsibilities to keep 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 Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accruals basis and have been examined by an independent examiner, whose report is also appended.

Approved by the Directors on 12 of 09 2021 and signed on their behalf by:



O Sonubi 12/09/2021

Senior Shepherd O Sonubi
Director

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
INDEPENDENT EXAMINERS REPORT FOR YEAR ENDED 31 MARCH 2021**

TO THE DIRECTORS OF DIVINE DESTINY PARISH, OF CELESTIAL CHURCH OF CHRIST

I report on the accounts of the charity for the period ended 31 March 2021 which is set on pages 8 - 12

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The charity Directors are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the period under section 476 of the Companies Act 2006 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF MY EXAMINATION

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 account, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements below.

EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are not kept in accordance with the Companies Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Companies Act 2006; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sunkanmi Onanuga M.Sc., IFA/MPA 15th of Sept 2021
J Accend Accountants

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

		2021	2020
		Unrestricted fund	Total funds
		£	£
INCOME RECEIVED	Notes		
Donations and Grant		32,663	36,195
EXPENDITURE ON Charitable activities			
Charitable Activities		27,317	46,917
<hr style="width: 10%; margin-left: 0;"/>			
NET INCOME/(EXPENDITURE)		5,346	(10,722)
RECONCILIATION OF FUNDS			
Total funds brought forward		2309	13,031
<hr style="width: 10%; margin-left: 0;"/>			
TOTAL FUNDS CARRIED FORWARD		<u>7,655</u>	<u>2,309</u>

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	
	Notes	Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	7,500	10,000
CURRENT ASSETS			
Cash at bank		7,655	2,309
CREDITORS			
Amounts falling due within one year	6	(3,500)	(750)
NET CURRENT ASSETS		<u>11,655</u>	<u>11,559</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,655	11,599
NET ASSETS		<u>11,655</u>	<u>11,599</u>
FINANCED BY: CHARITY FUND	7		
Unrestricted funds		<u>11,655</u>	<u>11,599</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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2020 and were signed on its behalf by:



Senior Shepherd O Sonubi - Director

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

(1.1) Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared with Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities published in March 2005 and applicable accounting standards.

(1.2) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be reasonably quantified with reasonable accuracy.

(1.3) Resources expended

All expenditures are accounted for on an accrual basis. Management and governance costs are cost incurred in connection with administration and compliance with statutory requirement.

(1.4) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery -	20%	on
	reducing	
	balance	
Fixtures and fittings	- 20%	on
	reducing	
	balance	

(1.5) Taxation

The charity is exempt from corporation tax on its charitable activities.

(1.6) 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.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Total
Funds	2021	2021	2021	
2. 2020	£	£	£	£
DONATIONS, LEGACIES AND SIMILAR INCOME				
Planned giving	12,673	-	12,673	
36,192				
Grant received	<u>19,990</u>	-	<u>19,990</u>	
=				
<u>36,192</u>	<u>32,662</u>	-	<u>32,663</u>	
3. Grants payable – Institutional	£	£	£	£
Charitable giving –UK	2,200	-	2,200	-

4. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	<u>2,500</u>	<u>2,500</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2010.

6. RELATED PARTY TRANSACTIONS

During the year, the church paid institutional grant to Celestial Church of Christ Worldwide Head office in UK for World Evangelical mission and other charitable purpose.

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
Collections and Grant	<u>32,663</u>	<u>36,192</u>
 7. COST OF CHARITABLE ACTIVITIES		
Wages	-	11,552
Rent and rates	12,000	13,052
Insurance	-	1,269
Light and heat	-	1,285
Telephone	-	203
Postage and stationery	-	257
Sundries	-	86
Travelling	-	201
Welfare- Covid-19 Relief	6,000	2,360
Donations	2,200	962
Evangelical	-	303
Pastoral	-	800
Choir	-	588
Sunday School	-	96
Sundry Equipment	-	1,285
Spiritual Materials	-	512
Repairs and Renewals	6,060	1,512
Cleaning	-	325
	<hr/>	<hr/>
	26,260	36,648
 8. GOVERNANCE COSTS		
Accountancy and legal fees	1,000	750
Bank Charges	57	298
Improvements to property	-	7,903
Plant and machinery	-	307
Fixtures and fittings	-	87
	<hr/>	<hr/>
	<u>1,057</u>	<u>9,345</u>
 Total resources expended	 <u>27,317</u>	 <u>48,503</u>
 9. CASH BALANCES	 <u>7,655</u>	 <u>2,309</u>

**DIVINE DESTINY PARISH
CELESTIAL CHURCH OF CHRIST
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

10. TANGIBLE FIXED ASSETS

	Musical	Computer Equipment	Furniture & Projector & fittings	
	Totals			
	£	£	£	£
COST				
At 1 April 2020 and 31 March 2021	<u>6,000</u>	<u>1,500</u>	<u>2,500</u>	<u>10,000</u>
DEPRECIATION				
At 1 April 2020	6,000	1,500	2,500	10,000
Charge for year	1,500	375	625	2,500
	<hr/>		<hr/>	
At 31 March 2021	<u>4,500</u>	<u>1,125</u>	<u>1,875</u>	<u>7,500</u>
NET BOOK VALUE				
At 31 March 2021	<u>4,500</u>	<u>1,125</u>	<u>1,875</u>	<u>7,500</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued Accountancy fee		750
	500	
Accrued rent		<u>0</u>
	<u>3,000</u>	
	3,500	750