

**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**

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**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

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
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	<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		<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	Unrestricted
	funds	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

5. Support Costs

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

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

6. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	3,800	3,600

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

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	15,635	36,956	(42,751)	9,840
	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	28,469	22,762	(35,596)	15,635

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
£	£

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)