

**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT  
CENTRE (UK)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**COMPANY REGISTERED NUMBER 06813724**

**CHARITY REGISTERED NUMBER 1146021**

**LONDON ACCOUNTANCY PRACTICE  
SOJOURNER TRUTH CENTRE  
161 SUMNER ROAD  
LONDON SE15 6JL**

**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**ADMINISTRATIVE/LEGAL INFORMATION**

**REGISTRATION DETAILS**

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) is an incorporated organisation registered as a Company limited by guarantee in England and Wales – Company Registered Number: 06813724 and Charity Registered Number 1146021.

**GOVERNING DOCUMENT**

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)

the Companies Act 2006 and Memorandum and Articles of Association.

**DIRECTORS/TRUSTEES**

Rev Sr. Magdalene Ubogu.....Director  
Rev. Sr. Theresa Umeania.....Director  
Mrs Dupe Pennant..... Director

**REGISTERED OFFICE**

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)  
46 LATIMER, BEACONSFIELD ROAD  
London SE17 2EN

**BANKERS**

HSBC  
LONDON BRIDGE  
28 BOROUGH HIGH STREET  
LONDON SE1 1YB

**INDEPENDENT EXAMINERS**

London Accountancy Practice  
Sojourner Truth Centre  
161 Sumner Road  
London SE15 6JL

**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE DIRECTORS/TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The directors/trustees present their report and financial statements for the year ended 31 DECEMBER 2023.

**PRINCIPAL ACTIVITIES**

The objects of the DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) are:

- a) Provision of education, training and assessment based on methodologies that combine theory through tutorials, seminars and workshops with actual work experience gained, on the job training; the training courses are structured on modular basis and focus on units of competence at National Vocational Qualification awards at all levels preparing people mainly for work within the health and social care sectors as well as preparing them for further studies in other fields or employment.
- b) Provision of Home Care Service – (Domiciliary Care Agency)
- c) Provision of centres for family worship, religious education, spiritual advancement and support of biblical evangelisation and provide personnel for direct conduct of these activities.
- d) Provision of facilities that are essential for rehabilitation and handicapped members of the world community when and where possible in the world.
- e) Provision of facilities for recreation or other leisure time occupations for ages members of the community in the interest of social welfare with the object of improving the conditions of life for those in need.
- f) Contributing to alleviating human suffering caused by natural disasters particularly as they affect the children, elderly and handicapped members of the world community.

**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE DIRECTORS/TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF DIRECTORS AND TRUSTEES RESPONSIBILITIES**

The Directors, who are also the trustees of the Company, are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company at the end of the year and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The directors/trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Company. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Sign..........Director

Magdalene Ubogu



**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)  
REPORT OF THE DIRECTORS/TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**FINANCIAL REVIEW**

The results of the year's operation are set out in the attached financial statements. The net movement in funds for the year amounted to £-10,547. The retained reserves at 31 DECEMBER 2023 amounted to £6,512 surplus.

The trustees have been aware of the need to comply with good practice guidelines on free reserves and DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) policy is included in the notes to the accounts.

**RISK MANAGEMENT**

The trustees have examined the major risk which DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) faces and believe that maintaining our free reserves at a reasonable level, combined with our annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks.

**TANGIBLE FIXED ASSETS**

The Company keeps a register of fixed assets

**FUNDS AVAILABLE**

The present level of funding is adequate to support the continuation of the Company operations for the medium term, and the trustees consider the financial position of the Company to be satisfactory.

**VOLUNTEERS**

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) recognises the significant contributions made by volunteers.

**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE UK  
(A CHARITY AND COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 DECEMBER 2023, which are set out on pages 8 to 10.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- The accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signature: 

Dated... 31<sup>ST</sup> OCTOBER 2024

Ade Adebambo, MBA, ACMA, ACIS  
London Accountancy Practice  
Sojourner Truth Centre  
161 Sumner Road  
London SE15 6JL

**DAUGHTERS OF DIVINE LOVE  
TRAINING AND ASSESSMENT  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>INCOMING RESOURCES</b>	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Fees / Collections	73,448		73,448	50,665
Bank Interest	78		78	5
	<b>73,526</b>		<b>73,526</b>	<b>50,670</b>
<b>RESOURCES EXPENDED</b>				
Direct Charitable Costs	84,073		84,073	56,420
	<b>84,073</b>		<b>84,073</b>	<b>56,420</b>
Net Incoming Resources	- 10,547		-10,547	-5,750
Balance Brought Forward	17,059		17,059	22,809
Balance Carried Forward	<b>6,512</b>	<b>0</b>	<b>6,512</b>	<b>17,059</b>



**DAUGHTERS OF DIVINE LOVE  
TRAINING AND ASSESSMENT CENTRE (UK)  
BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	2023 £	2022 £
<b>CURRENT ASSET</b>		
Debtors	0	0
Cash In Bank	7,312	18,059
	<u>7,312</u>	<u>18,059</u>
<b>CURRENT LIABILITIES</b>		
Creditors and Accruals	800	1,000
	<u>6,512</u>	<u>17,059</u>
<b>REPRESENTED BY</b>		
<b>FUNDS: Unrestricted Fund</b>	6,512	17,059
<b>Restricted Fund</b>	0	0
	<u>6,512</u>	<u>17,059</u>

The directors who are also trustees consider that for the year ended 31 DECEMBER 2023; the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain the audit of its accounts for the year in question in accordance with section 476,
- The directors 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 small company's regime.

The financial statements on pages 7-8 were approved by the board of directors on

27/9/2024 .....and signed on its behalf by  
Sign.....*Mubogu*.....Director

Magdalene..Ubogu.

**DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting policies**

**(a) Basis of preparation**

- (i) These accounts are the Accounts of DAUGHTERS DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK).
- (ii) This account has been prepared on an accruals basis and includes income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (iii) The recommendations of the Statement of Recommended Practice have been followed in the preparation of these accounts

**(b) Fund Accounting**

- (i) The Company's general fund consists of funds, which the Company may use for its purposes at its discretion.
- (ii) The Company's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

**(c) Voluntary Income**

- (i) All voluntary income is included upon receipt.
- (ii) Grants receivable are credited to income immediately

**(d) Investment Income**

Credit is taken for interest when the interest falls due for payment.

**(e) Administration Expenditure**

Administration expenditure comprises costs incurred in running the Company. Where applicable, some of these costs have been treated as direct charitable Expenditure.

<b>(f) CREDITORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy Fees/Bookkeeping	<u>800</u>	<u>600</u>

**DAUGHTERS OF DIVINE LOVE  
TRAINING AND ASSESSMENT CENTRE (UK)  
DETAILED INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2023  
INCOMING RESOURCES**

	Unrestricted Fund	Restricted Fund	Total 2023	Total 2022
	£	£	£	£
Fees/Collections	73,448	0	73,448	50,665
Bank Interest	78	0	78	5
<b>Total Income</b>	<b>73,526</b>	<b>0</b>	<b>73,526</b>	<b>50,670</b>

**OUTGOING RESOURCES**

Salaries	38,054	0	38,054	24,693
HMRC	581	0	581	0
Pension Contributions	3,456	0	3,456	2,013
Transport/Travelling+ fuel	3,010	0	3,010	2,611
Rent/Rates	8,622	0	8,622	7,822
Training and Development	1,142	0	1,142	149
Stationery/Postage & Printing	175	0	175	120
African Mission	10,000	0	10,000	10,000
Text Books+ Compliance & software	1,276	0	1,276	1,012
Telephone & Internet& website	1,600	0	1,600	1,229
Maintenance/Support/Clients	3,663	0	3,663	1,574
Medical Equipment	350	0	350	79
Council Tax	752	0	752	0
Vehicle Maintenance/DVLA TAX	2,670	0	2,670	710
DBS	70	0	70	0
UK Visa Immigration	3,002	0	3,002	536
Care Quality Commission	825	0	825	564
Utilities	1,205	0	1,205	1,298
Insurance(Public Ltd Liability and Car)	1,440	0	1,440	0
Payroll	244	0	244	0
Membership Renewal/Subscription	1,008	0	1,008	1,458
Accountancy Fee	800	0	800	400
Bank Charges	127	0	127	153
<b>Total Resources Expended</b>	<b>84,072</b>	<b>0</b>	<b>84,072</b>	<b>56,420</b>