

Charity registration number: 1173461

Divine Love Christian Assembly Luton

Annual Report and Financial Statements

for the Year Ended 31 January 2023

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Divine Love Christian Assembly Luton
Reference and Administrative Details

Trustees	Tinashe Bare Andrew Mulundira Manuel Bare
Principal Office	27 Millbank Northampton NN3 5HJ
Charity Registration Number	1173461
Accountant	G A Harris & Co Ltd Brulimar House Jubilee Road Middleton Manchester M24 2LX

Divine Love Christian Assembly Luton Trustees' Report

Aim and purposes

The Divine Love Christian Assembly Luton, (DLCA) trustee board has a responsibility for the advancement of the Christian religion in the United Kingdom for the benefit of the public through the holding of prayer meetings, lectures, public celebration of Christian festivals and producing/distributing literature on Christian faith to enlighten others about the Christian religion. The DLCA Luton trustee board is also specifically responsible for ensuring the availability of places of worship and particularly the current rented premises at Sundon Village Hall.

Objectives and Activities

The DLCA Luton trustee board is committed to enabling as many people as possible to worship at our church and to become part of our parish community at DLCA Luton. The trustee board maintains an overview of worship and prayer in the local area of Luton. Ministers within the trustee board invite and liaise with other Christian groups and ministries in the United Kingdom and abroad to ensure that the local community benefits from the preaching of the Word.

When planning our activities for the year, the incumbent and the DLCA Luton trustee board have considered the Commission's guidance on public benefit and, particularly the specific guidance on charities for the advancement of religion. We try to encourage and enable ordinary people to follow the teachings of the Word of God as written in the Bible and to have the liberty to practice their faith through the following:

- Prayer and worship to the Lord Jesus Christ
- Developing the community faith and trust in Jesus through knowledge.
- Provision of pastoral care for people living within the local community.
- Carrying out missionary and outreach work.

Achievements and Performance

Worship and prayer

The DLCA are keen to offer a range of services during the week and over the course of the year and our community find this both beneficial and spiritually fulfilling. Every Friday evening the minister presides over worship and prayer.

This service provides an opportunity for the community to reflect and be intimate with their creator after exhortation from the minister.

This is the fourth year for the registered charity and church membership is still comparatively small. The church continued to host sister Christian groups for Sunday worship for the benefit of members and the community. This provided a welcome environment for unity and brotherly love and kindness which are very necessary to build good communities. The church was also able to host visiting parishioners and offer spiritual help through counselling and prayer.

The DLCA also enhanced fellowship through instituting communion service once every two months. This communion service has provided members to reflect on humility and service to one another.

The church made changes on Sunday school lessons by including adults in the children and youth classes. This improved the whole church in their knowledge of the bible and aspired all to be better Christians and good members of the community. The Sunday school is a welcome forum for the young people to discuss and study the bible by sharing lessons and experiences. The young people have shown great enjoyment of this part of the DLCA service.

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The DLCA also conducted outreach services mainly in Luton City centre. The open street outreach was an opportunity for those going about their Saturday shopping to hear the gospel freely with least interference to their daily chores.

The DLCA also distributed scripture leaflets as part of the community service. The church has made efforts to welcome more new families and has instituted programmes and preaching services that cater for the different needs within the old and new families. One other need for the families is the baptism of young children as they reach the age of accountability. It is hoped that more people will be baptised as efforts to spread the gospel continue. No baptisms were reported in the year under review due to the need to enhance the Christian experience and more witnessing in the community.

In addition, a great deal of time, thought and research was spent sharing and conducting message tape services and worship sessions on Sundays. These tape services continue to be of immense benefit to the parishioners and many have commented well on the benefits of hearing these pre-recorded messages. Many have appreciated the fact that these messages have also been made available on line and are available free of charge.

The DLCA welcomes everyone to our Friday evening prayer service and our Sunday worship service. There are at present 20 parishioners on the electoral roll. Five members left to join other fellowship groups in the year. The average weekly attendance counted during the month of October was 20. This number however increased during revival meetings when additional chairs had to be arranged for the increased number of attendees.

Board of Trustees.

The trustee board has three members. The board acts as an important link between church and other external bodies which would be conducting business with DLCA Luton. One trustee resigned from the board and was immediately replaced by another one.

Sundon Village Hall.

Although Sundon Village Hall is used for many other activities, it has remained to be reserved for DLCA Luton every Sunday, Friday evening and every New Year's Eve. Relations with the Sundon Village Hall management are very cordial, and liaison is currently through e mails and the occasional Sunday morning liaison visits. The wood flooring showed signs of wear during the year and the trustee board advised the management to attend to the repairs. This was done promptly and the hall is now in a good state. The two fridges in the kitchen were also replaced with new ones.

Pastoral Care

The church service is divided into a Sunday school service and the main preaching service. While the Sunday school is aimed at the children and young people, it is being attend by the whole church because of the nature of the various bible lessons discussed during the class. During the year under review a total of eight children attended the Sunday school classes. We were particularly pleased to be able to offer bible lessons to the enthusiastic group and their individual contributions made the whole experience very rewarding. Br Bare would give lessons reflecting on the good characters of the bible and the different experiences of many of the characters which help mould good behaviour in young people.

The church elder Brother Bare has taken it upon himself to continue providing transport for those members who need transport assistance. Assistance in rent payments was also provided for some desperate members. The year has been a very busy one in offering encouragement to the discouraged and bringing relief to the depressed.

DLCA teamed up with The Revealed Word Fellowship in Wolverhampton for revival meetings in new premises acquired by the Wolverhampton fellowship. The group stayed at a hotel for three days and had wonderful fellowship with other believers. The three-day excursion helped to reinforce bonds of friendship, fellowship and humble service to one another as well as offering the atmosphere of rededication.

The DLCA fellowship organised a church retreat in Yorkshire Center Parks. This was designed to cement our bonds and improve our spiritual well-being and experiences.

Divine Love Christian Assembly Luton Trustees' Report

Some members of our fellowship are not able to attend church services due to sickness and other reasons beyond their control. Brother Bare visited those members in need of support and together with other members celebrated communion in the homes.

Mission and Evangelism

DLCA Luton continued to uphold the values of giving and living for one another. The fellowship believes in the continuation of the Book of Acts where the spirit of God was always present among the believers. During the year under review DLCA Luton continued to support missionary work by giving financial contributions to Voice of God. Most of the support is directed to the needy believers in Africa, South America and other poor countries.

It is our desire as the DLCA to spread the gospel starting from the local area of Luton and spreading as far as the Word would reach. During the year the church continued to carry out outreach street witnessing and tract distribution in Luton town city centre. This exercise has been growing with each foray. The church printed gospel tracts and posters for distribution during the witnessing.

Relationships with other churches.

DLCA is an independent Christian group which links closely with other Pentecostal and believers in the original scriptures. As a non-denominational church, we welcome and wish to fellowship with all who call themselves Christians. We continue to hold combined meetings with other churches both in Luton and further afield. Revival meetings were held with the Revealed Word Church in Wolverhampton. DLCA Luton was also able to go to Rotherham to fellowship with the Voice of God outreach programme.

Financial Review

Total receipts on unrestricted funds during the year under review were £11,556, charitable expenditure is £23,544. Leaving a deficit for the year of £11,988, and an overall surplus carried forward on the unrestricted fund of £15,584.

Reserves policy

It is DLCA policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments, equivalent to £6,000, to cover emergency situations and off-site functions and activities that may arise from time to time. The trust account closed the year with a balance of £12,051.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community that it is. Special mention must be made of Andrew Mlundira who took over the Sunday School bible teaching. We would also like to make a special mention of our church band whose contribution during outreach services has been immense.

The church band has been a wonderful component of our Sunday worship services as well. I would also like to thank the elder sisters for their unwavering support and contribution in making food for visitors and entertaining strangers.

Divine Love Christian Assembly Luton Trustees' Report

Structure, governance and management.

The method of appointment of the trustee board is set out in the DLCA Luton Constitution. At DLCA Luton membership consists of a trustee board of at least three persons. The leader of the church is also a member of the trustee board. Deacons are elected by the members of the congregation whose membership is determined by their attendance to worship services.

The trustee board is responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the church are spent.

The trustee board met three times during the year with a 100% attendance. The trustee board is presently in charge of all church programmes due to the present small size of membership. Duties will be delegated to committees as the church grows.

Public benefit

Each of the activities mentioned above has a direct benefit to parts of the general public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Principal risks and uncertainties

Reduced donations

General risks include an economic downturn in the country which might affect the generality of the church and thereby affecting the donors' giving.

Divine Love Christian Assembly Luton Trustees' Report

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 22/04/24 and signed on its behalf by:



Manuel Bare
Trustee

Divine Love Christian Assembly (Luton)
Independent Examiner's Report to the trustees of Divine Love Christian Assembly (Luton)
Independent examiner's report to the trustees of Divine Love Christian Assembly Luton

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity's trustees of the company, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Commission.

Having satisfied myself that the accounts 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 and I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 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.



Gary Harris FCA

G A Harris & Co Ltd
22nd April 2024

Divine Love Christian Assembly Luton

**Statement Of Financial Activities
For the year ended 31st January 2023**

	<i>Notes</i>	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	2	11,556	11,556	24,735
Total Incoming resources		<u>11,556</u>	<u>11,556</u>	<u>24,735</u>
RESOURCES EXPENDED				
Charitable activities	3	23,064	23,064	20,182
Governing costs	4	480	480	400
Total resources expended		<u>23,544</u>	<u>23,544</u>	<u>20,582</u>
NET INCOMING RESOURCES		- 11,988	- 11,988	4,153
Funds brought forward from previous period		27,572	27,572	23,419
TOTAL FUNDS CARRIED FORWARD		<u>15,584</u>	<u>15,584</u>	<u>27,572</u>

CONTINUING OPERATIONS

All Incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

Divine Love Christian Assembly Luton

Balance sheet
For the year ended 31st January 2023

	Notes	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS			
Tangible assets	5	4,333	-
CURRENT ASSETS			
Cash at bank		12,051	22,222
member loans		-	6,150
		<u>12,051</u>	<u>28,372</u>
CREDITORS			
Amounts falling due within one year		800	800
NET CURRENT LIABILITIES		<u>11,251</u>	<u>27,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,584</u>	<u>27,572</u>
CREDITORS			
Amounts falling due after one year		-	-
NET ASSETS		<u>15,584</u>	<u>27,572</u>
FUNDS			
Unrestricted funds	6	15,584	27,572
TOTAL FUNDS		<u>15,584</u>	<u>27,572</u>

The financial statements were approved by the Board of Trustees on 10/01/2024 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



MANUEL BARÉ

Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
For the year ended 31st January 2023**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Financial reporting standard number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming resources

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

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Restriction arises 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.

2. VOLUNTARY INCOME

	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	11,556	11,556	24,735
	<u>11,556</u>	<u>11,556</u>	<u>24,735</u>

3. CHARITABLE ACTIVITIES

	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Catering & Hospitality	3,814	3,814	718
Equipment, Repairs & Renewals	609	609	1,740
Grants given	3,344	3,344	12,321
Office & General Admin	2,065	2,065	1,263
Finance Costs	16	16	4
Printing, Stationery & Telephone	-	-	154
Rent & Room hire	1,149	1,149	130
Fuel	497	497	223
Travel & Accommodation	7,711	7,711	3,629
Car Hire	3,192	3,192	-
Depreciation	667	667	-
	<u>23,064</u>	<u>23,064</u>	<u>20,182</u>

Divine Love Christian Assembly Luton

Notes to the Financial Statements - continued
For the year ended 31st January 2023

4. GOVERNANCE COSTS	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Accountancy	480	480	400
	<u>480</u>	<u>480</u>	<u>400</u>

TRUSTEES EXPENSES

There were no Trustees' expenses paid for the year 31st January 2023

5. TANGIBLE FIXED ASSETS

	Motor Vehicle £	Total £
COST		
At 1st February 2022	-	-
Additions	5,000	5,000
Disposals	-	-
At 31st January 2023	<u>5,000</u>	<u>5,000</u>
DEPRECIATION		
At 1st February 2022	-	-
Depn sold asset	-	-
Charge for the year	667	667
At 31st January 2023	<u>667</u>	<u>667</u>
NET BOOK VALUE		
At 31st January 2023	<u>4,333</u>	<u>4,333</u>
At 31st January 2022	<u>-</u>	<u>-</u>

6. MOVEMENT IN FUNDS

Unrestricted funds General fund	As at 01/02/2022 £	Net movement in funds £	As at 31/01/2023 £
	27,572	- 11,988	15,584
	<u>27,572</u>	<u>- 11,988</u>	<u>15,584</u>

7. TOTAL FUNDS

Unrestricted funds General fund	Incoming resources £	Resources expended £	Movement in funds £
TOTAL FUNDS	11,556	23,544	- 11,988
	<u>11,556</u>	<u>23,544</u>	<u>- 11,988</u>

