

FINANCIAL STATEMENTS

Prepared for

**CHRIST DIVINE LIGHT MINISTRIES
CHARITY NUMBER: 1173863**

**FOR PERIOD
1ST MAY 2024 TO 30TH APRIL 2025**

CHRIST DIVINE LIGHT MINISTRIES

CHURCH INFORMATION

Trustees

Ms Cynthia Owusu
Rev. Joseph Asuo
Celestine Afia Serwaa Bray

Registered Office

49 Windsor Street
Wolverton
Milton Keynes
MK12 5AN

Examiners

Trackrecords Management Services Limited
Unit 7 Cochran Close
Crownhil
Milton Keynes
MK8 0AJ

CHRIST DIVINE LIGHT MINISTRIES FOR THE YEAR ENDED 30th APRIL 2025

REPORTS

The Trustees presents their report and financial statements for the year ended 30th April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a CIO - Foundation Constitution registered 19th July 2017. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation had successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community.

FINANCIAL REVIEW OF CHARITY

The Charity's results for the year and its financial position at the end of the year are fully disclosed in the attached financial statements. The total income for the year amounted to **£5,482.70**

We are very grateful to all church members who have generously given financially and all help offered in the last years to keep the church going.

Tangible fixed assets for use by the charity

There is no movements in the fixed assets

**CHRIST DIVINE LIGHT MINISTRIES
FOR THE YEAR ENDED 30th APRIL 2025**

Committee of Members' responsibilities

The charity law requires the committee of members to prepare financial statements for each financial year, which give a true view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements, the committee of members is required:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with applicable accounting standards and statements of recommended accounting practices, subject to any material departures disclosed and explained in the financial statements;
- d) Prepare financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

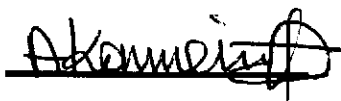
The committee of members is responsible for keeping proper accounting records, which discloses with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EXAMINERS

A resolution to appoint Messer Trackrecords Management Services Limited as examiners for the ensuing year has been proposed and agreed at the annual general meeting in accordance with the Charities Act.

Approval

The report was approved by the committee of members on the 1st July 2025 and signed on its behalf

A handwritten signature in black ink, appearing to read 'Rev Joseph Asuo', is written over a horizontal line.

Rev Joseph Asuo

**CHRIST DIVINE LIGHT MINISTRIES
FOR THE YEAR ENDED 30TH APRIL 2025**

Examiners Report

We have examined the financial statements in this report, which have been prepared following the accounting policies, set out in the report.

Respective responsibilities of trustees and examiners

As described in report, the trustees of Christ Divine Ministries are responsible for the preparation of financial statements. It is our responsibilities to form an independent opinion, based on our examination, on the statements and to report our opinion to you.

Basis of opinion

We conducted our examination in accordance with standards charity accounting and independent examination. The examination is on test basis, of the evidence relevant to the amount of disclosures in the financial statements.

It includes an assessment of the significant estimates and judgements made by the committee of the members in preparation of the financial statements and whether the accounting policies are appropriate to the charity's circumstance, consistently applied and adequately disclosed.

We planned and performed examination of the documents to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularities or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of the information in the statements.

Opinion

In our opinion the financial statements give a fair view of the state of the charities affairs at 30th April 2025 and of its surplus for the period ended and have properly prepared in accordance with regulations of Charities Act.

Date: 1st July 2025

**TRACKRECORDS MANAGEMENT SERVICES LIMITED
UNIT 7 COCHRAN CLOSE
CROWNHILL
MILTON KEYNES
MK8 0AJ**

CHRIST DIVINE LIGHT MINISTRIES
FOR PERIOD 1st May 2024 to 30th April 2025
Income & Expenditure

	<u>2025</u>	<u>2024</u>
	Unrestricted Funds	Unrestricted Funds
	£	£
INCOME		
Total Donations	5,482.70	5,230.65
Total Income	5,482.70	5,230.65
EXPENDITURE		
Bank Charges	0.00	0.74
Church Rent	1,298.00	1,188.00
Church Supplies	450.45	487.59
Charitable Donations	1,620.00	645.00
General Expenses	0.00	94.44
Gift	0.00	50.80
Pastors Donation	0.00	440.00
Postage	0.00	16.00
Refreshments	296.33	573.80
Telephone Expenses	227.75	650.09
Travel Expenses	1,351.99	897.96
Depreciation	0.00	0.00
	5,244.52	5,044.42
NET PROFIT	238.18	186.23

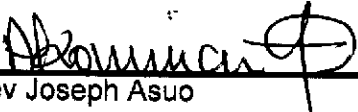
CONTINUING OPERATIONS:

None of the Churches activities were acquired or discontinued during the above financial period

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses in the above financial period other than the results for the period and, accordingly no statement of total recognised gains and losses has been prepared.

I approve the above accounts and confirm that I have made available all necessary information for their preparation


 Rev Joseph Asuo

CHRIST DIVINE LIGHT MINISTRIES
FOR PERIOD 1st May 2024 to 30th April 2025

ACCOUNTANTS REPORT

We have prepared the above accounts without carrying out an audit and from information from Christ Divine Light Ministries books and records and explanations supplied to us.

Trackrecords Management Services Limited
Unit 7 Cochran Close
Crownhill
Milton Keynes
MK8 0AJ

CHRIST DIVINE LIGHT MINISTRIES
BALANCE SHEET
AS AT 30th April 2025

	Notes	£	<u>2025</u> £	<u>2024</u>
FIXED ASSETS				
Tangible assets	5		0	0
CURRENT ASSETS				
Debtors	6	0	0	
Current Account		1,157	919	
		<u>1,157</u>	<u>919</u>	
CREDITORS				
Amounts falling due	7	<u>0</u>	<u>0</u>	
Net Current Assets/ (Liabilities)			1,157	919
Total Assets Less Current Liabilities			<u>1,157</u>	<u>919</u>
NET ASSETS / (LIABILITIES)			<u><u>1,157</u></u>	<u><u>919</u></u>
CAPITAL & RESERVES				
Profit and loss account			238	186
Profit and loss reserve			919	733
			<u><u>1,157</u></u>	<u><u>919</u></u>

In approving these financial statements as the Trustee of the Charity, I hereby confirm that these accounts have been prepared in accordance with the provisions applicable to the Charities Act


Trustee
Rev Joseph Asuo

The financial statements were approved by the board of Trustees 1/07 2025

**CHRIST DIVINE LIGHT MINISTRIES
BALANCE SHEET
AS AT 30th April 2025**

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention.

b) Income

Income represents various financial donations received to fund the operations of the church

c) Depreciation

Depreciation is provided on tangible assets at rates calculated to write off the cost of each asset over its expected useful life.

The rates used on a reducing balance are as follows:

Equipment, Fixtures & Fittings	25% straight line
--------------------------------	-------------------

2. INCOME

The income and profit for the year is all attributed to the company's principal activity and all services have been provided to the United Kingdom market and some donations have been made to Ghana as aid.

PENSIONS

The Church does not operate a pension scheme.

3. OPERATING PROFIT

The operating profit is stated after charging:

	2025
	£
Depreciation of tangible fixed assets	0
Pastors remuneration included	0
Pastors pension contributions	0
	0

4. TAX ON ORDINARY ACTIVITIES

This represents corporation tax @0% based on profit for the year on ordinary activities

CHRIST DIVINE LIGHT MINISTRIES
BALANCE SHEET
AS AT 30th April 2025

NOTES TO THE FINANCIAL STATEMENTS

5. TANGIBLE FIXED ASSETS

	£
Cost	0
30th April 2025 Additions	0
At 30th April 2025	<u>0</u>
Depreciation	
Charge for the year	0
At 30th April 2025	<u>0</u>
Net Book Value @ 30th April 2025	<u><u>0</u></u>

6. Debtors

Debtors	<u>0</u>
	<u>0</u>
Current Account	
Cash Funds	1,126.45
Bank Reconciled	31.00
	<u><u>1,157.45</u></u>

7. CREDITORS-Amounts falling due less than 1 year

	£
Bank Loan >1 year	0
Church Members Loan > 1 year	0
	<u><u>0</u></u>

CHRIST DIVINE LIGHT MINISTRIES
FOR PERIOD ENDING 30th April 2025
Detailed Income & Expenditure

	£	Unrestricted Funds £
INCOME		
Offering		4,372.70
Tithes		1,110.00
Total Income		<u>5,482.70</u>
EXPENDITURE		
Bank Charges	0.00	
Books	3.75	
Church Rent	1,298.00	
Church Supplies	450.45	
Charitable Donations	1,620.00	
General Expenses	0.00	
Gift	0.00	
Pastors Donation	0.00	
Postage	0.00	
Refreshments	296.33	
Telephone Expenses	227.75	
Travel Expenses	1,351.99	
Depreciation	0.00	
	<u>5,248.27</u>	
NET PROFIT FOR YEAR		<u><u>234.43</u></u>

Depreciation

Equipment

<u>Desc.</u>	<u>Date bght</u>	<u>Cost (BV)</u>	<u>Additions</u>	<u>Dep charge 2025</u>	<u>NBV-2025</u>
Instruments	B/fwd	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00