

DIVINE ASSEMBLY MINISTRIES

England & Wales · Charity number 1175463

Details

Other names	CHRIST DIVINE EMPOWERMENT MINISTRIES LIFTING LAND
Status	Registered
Legal form	CIO
Registered	2017-10-30
Register	View on the Charity Commission register

Contact

Address	45 Acacia Avenue Colchester CO4 3JT
Phone	07960827587
Website	www.divineassemblyministries.com

Activities

Objects: THE OBJECT OF THE CIO IS FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

Activities: We fellowship in the name of Jesus and His word.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£240,291	£126,963	-	-
2024-04-30	£215,732	£94,686	-	-
2023-04-30	£95,823	£61,521	-	-
2022-04-30	£55,799	£53,351	-	-
2021-04-30	£94,696	£49,515	-	-

Trustees

Name	Role	Appointed
ABAYOMI ABOLARIN	Chair	2017-08-30
ADEFUNKE ADEYINKA ADEOYE		2017-08-30
EMMANUEL ADEYEMI AKINYEMI DEGREE		2017-08-30

DIVINE ASSEMBLY MINISTRIES

England & Wales - Charity number 1175463

Accounts

DIVINE ASSEMBLY MINISTRIES

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

Charity Reg. No: 1175463

CONTENTS

Charity Information	1
Trustees Annual Report	2-6
Independent Examiner Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to Accounts	10-12

Charity Information

Directors/Trustees

Mrs Adefunke A Adeoye
Mr Abayomi Abolarin
Mr Emmanuel Adeyemi Akinyemi

Charity Registration No:

1175463

Principal Location

45 Acacia Avenue
Colchester
CO4 3JT

Bankers

Barclays Bank UK PLC

Accountants

Enodel UK Limited
t/a iSolve Accountancy & HR
29 Main Road
Romford
Essex
United Kingdom
RM1 3DD

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2025

The Trustees submit their annual report and the financial statements of Divine Assembly Ministries (the church) for the year ended 30 April 2025. The Trustees confirm that the annual report and financial statements of the church comply with the requirements of the church's governing documents, Charities Act 2011 and the "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)".

Structure, governance, and management

a. CONSTITUTION

The church was registered on 30 October 2017 as a CIO - Foundation in England and Wales with charity number 1175463.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS/TRUSTEES

Trustees are elected and co-opted under the terms of the charities governing document.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The induction process for a newly appointed member of the Trustees comprises an initial meeting with other Trustees, followed by a series of short meetings with the Chair on the powers and responsibilities of the Trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organized so that the directors/ trustees meet regularly to manage its affairs. The trustees manage the day-to-day administration of the church.

RISK MANAGEMENT

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

Objectives and Activities

a. CHARITABLE OBJECTS

A Christian organisation with the main objective of benefiting the public. A mission organisation, which is social, non-denominational, non-political, and non-governmental.

The object of the CIO is for the benefit of the public: in order to advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees from time to time may think fit.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The church has adopted the following strategies for achieving the above objectives:

Frequent Christian gathering that caters for spiritual needs.

Community outreach and welfare initiatives that provides support for everyone in need, regardless of race, gender beliefs and any other factors.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

- * Community Outreach Events
- * Conferences and events
- * Welfare support to members and general public, and
- * Various missionary activities

The Charity was involved in the following public benefit efforts:

Divine Assembly Ministries (Boaz Project) continue to grow and remain relevant in meeting needs in the local community. Colchester community supermarket has now become an integral part of our work in reducing inequality and increasing access to healthy and affordable meals and essential items. In the last year, we have trained 18 individuals as Mental Health First Aiders, these individuals provide very much needed initial mental health support and referral.

Community Fridge

The community fridge continues to open 3 times a week, serving 143 families weekly. As part of our opening on Wednesdays, we offer support with CV and job searches, so far this year, this service has enabled us support 14 people into employment.

Our Sunday opening is an adapted one, we serve and support those who are very vulnerable and or with mobility issues, some of these individuals we reach by regular home visit, we have carried out 96 home visit support in the last year.

We have provided in the last year 7 support with benefit reviews, 5 benefit support referrals, and 9 housing related support and referrals.

In the past year we made 2 referrals to social services for Child in Need, both families are being adequately supported by the Local Authority. Which

We continue work towards reducing food waste and hunger in our community, collection of unsold edible food totaled 36,599.0 kilograms of food from various sources, including Fareshare Go, Neighbourly, a local farm and individual donors. These provided 102,708.0 meals, which would otherwise end up in landfills. These figures are based on the Community Fridge provisions for the last 1 year.

We had 2 cooking projects for a total of 30 families, the sessions ran over 6 weeks each, focusing on reducing dietary poverty, each representative received a cooking pan from 'Our Place', the other session was based on baking healthy desserts and attendees were given baking equipment at the end

We provided a total of 21 one-to-one cooking education and support

We upcycled 4 Freezers, 2 fridges and 1 washing machine, approximately 75 crates of clothes and household items. These were collected from those who did not need them anymore, made good, and passed on to those in need. All of these are in our bid to ensure that only what cannot be used end up in the landfills.

Fit and Fab, DAM Boaz Project continues working with Royal City Mission church to run a fitness group for women in and around Greenstead, this group meet, twice weekly and have supports approximately 12 women, this is free of charge to community members and has proven very popular, feedback has been very positive. Even though this project's funding has ended, we continue to run hybrid services to ensure that support remains available to those who need it. We are now working with Colchester Borough Homes around relaunching this project

We continue to provide "Period hygiene support" by making period items available in three different locations in and around Greenstead free of charge, for women in need. These have been funded by the local councilors in the past year through their locality budgets. 1502 free period items were given out in the past year.

Our work around immigrant vulnerability and those with unsettled statuses, which was funded by the Essex Police Fire and Crime Commissioner's office helped us to recruit a part time worker who has trained 50 Community Legal champions, these would be individuals from various organizations who can spot and give informed advice to people before they fall victim of these wrong practices. This project has referred 19 people for immigration advice and has trained 23 people in Modern Slavery Awareness.

Cancer Awareness Program: we were recently fortunate to have secured some funding from Essex Community Foundation, which is for raising awareness of cancer and promoting early help seeking in the African communities. We have held various awareness events for men and women from the African communities. Feedback from the sessions held have been very positive, with attendees reporting that they are paying attention to their health concerns better.

- Our volunteers gave 3,900 hours across all our projects in the last year.
- We supported 7,448 families and 1,496 single individuals with food parcels in the year.

Community Supermarket

We led a consortium of local organizations and stakeholders, in collaboration with Essex County Council, to establish a community supermarket in Colchester. Our team authored and secured the successful bid for this initiative.

Currently, we are partnering with Essex County Council on the 'Bringing Affordable Supermarket to Essex' project. Now in its second year, this effort aims to reduce dependence on free food support, bridge the gap between food banks and conventional supermarkets, and introduce a sustainable and dignified model for providing food assistance to those experiencing inequality and poverty.

- We operate the Colchester Community Supermarket, which is funded and subsidized by both Essex County Council and Colchester City Council. The supermarket presently serves 600 registered households in Colchester, with registration numbers steadily increasing.
- The supermarket offers food and essential items at approximately 40% lower prices than the most affordable local supermarkets, exclusively to individuals and families residing within Colchester postcodes. We maintain strong collaborative relationships and regular referrals with organizations such as Citizens Advice Bureau, Local Energy Advice Partnership (LEAP), The Active Wellbeing, Feeding Britain, the local library, the community centre, and other local support providers to ensure comprehensive support is available to all patrons.
- Through our affordable supermarket program, we are also working with Action Against Hunger UK to promote healthy eating habits. To date, 29 referrals have been made to broader support services through this initiative.
- Additionally, Colchester Community Supermarket is engaged in ongoing discussions and planning with Colchester City Council regarding the development of a social dining project, which is currently being piloted in-store with positive results.

DAM Boaz Project remains vital in grassroots support provision and all the work we do wouldn't have been possible if not for the support of this funding from the National Lottery. Being able to pay for our venue and staff has been a bedrock in achieving all the great things we have done.

d. GRANT MAKING POLICIES

As a registered charity, the organisation can only make grants to support activity, which is charitable in law. Organisations do not have to be registered charities to apply

Grant-making processes

Trustees aim for the organisation's grant-making processes to be transparent and to address the interests of applicants and the wishes of donors and funding partners:

- Allocation to available funds according to their availability and criteria. Requests that cannot be allocated to live funds are rejected.
- Assessment to determine whether the request should be shortlisted for support. Requests not shortlisted are rejected unless a donor/partner wishes to review them.
- Review of the assessment and recommendation by a fund advisor, panel, the Board, or by a person acting with the delegated authority of the Board

e. VOLUNTEERS

All services provided by the Charity have been carried out by volunteers. The church is grateful for the efforts of its volunteers who are involved in service provision.

Achievements and performance

a. FINANCIAL REVIEW

During the year reserves increase to £321,313 from the opening position of (2024: 207,985). The charity continues to benefit from successful fundraising initiatives throughout the year. Grant Income totaled £199,958 (2024: £177,102), increasing by 13%. Whilst donations from members produced further improvement on the previous year total at £39,510 (2023: £32,491).

Total spend grew to £126,963 (2024: £94,686) in the period. This is due to ongoing projects and community outreach programmes which took place in the year.

The healthy reserves position allows the church to be able to deliver on its future ambitions.

b. INVESTMENT POLICY AND PERFORMANCE

The Trustees have decided that at present, funds should be retained in Banks and Building Societies. The board should agree any change in such banking arrangements. As far as possible, funds will be retained in interest bearing accounts.

c. RESERVES POLICY

The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level, which equates to approximately three months of unrestricted expenditure.

d. PRINCIPAL FUNDING

This is provided mainly through voluntary giving of tithes and offerings by the church members and through grant income, which funds the specific project works of the church.

d. FUTURE DEVELOPMENTS

We aim to continue to provide the very much needed support that we currently provide, by continuing to apply for funding that we meet the criteria for.

Our current venue is significantly smaller than what we need for our operations, with only approximately one year tenancy. We would actively be searching for a new and larger space to enable us to continue our activities comfortably.

We would also be working hard towards ensuring that the Colchester Community Supermarket remains sustainable, even beyond the life of the initial funding, so that the over 400 families we serve continues to have access to subsidised food and essential items.

Trustees' Responsibilities in Relation to the Financial Statements

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

The Charities Act requires the Trustees to prepare financial statements for each financial year, which 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 these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees and signed on their behalf by:

Signature: *Akinyemi*

Name: Emmanuel Adeyemi Akinyemi

Date: 25 January 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVINE ASSEMBLY MINISTRIES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025, which are set out on pages 11 to 15.

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 and can confirm that no material matters have come to my attention, which gives me cause to believe that:

- 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.

Olusiji Odeleye
Director



Enodel UK Ltd t/a i-solve Accounting & HR
29 Main Road
Romford
Essex
RM1 3DD

Date: 25 January 2026

DIVINE ASSEMBLY MINISTRIES

Statement of Financial Activities for the year ended 30 April 2025

				2025	2024
	Notes	Unrestricted £	Restricted £	Total £	Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income: donations	2	62,511	177,780	240,291	215,732
Total Incoming Resources		62,511	177,780	240,291	215,732
Resources Expended					
Charitable activities	3	44,013	81,950	125,963	93,132
Governance costs:	4	1,000	-	1,000	1,554
Total Resources Expended	5	45,013	81,950	126,963	94,686
Net Incoming/(Outgoing) Resources for the year		17,498	95,830	113,328	121,046
<i>Total funds at 1 May 2024</i>		163,485	44,500	207,985	86,939
<i>Transfer between funds</i>		-	-	-	-
Total Funds as at 30 April 2025		180,983	140,330	321,313	207,985

DIVINE ASSEMBLY MINISTRIES**Balance Sheet as at 30 April 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	6	<u>16,609</u>	<u>8,914</u>
		<u>16,609</u>	<u>8,914</u>
CURRENT ASSETS			
Cash in Hand/ Bank		<u>304,704</u>	<u>199,071</u>
		304,704	199,071
NET CURRENT ASSETS		<u>304,704</u>	<u>199,071</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>321,313</u>	<u>207,985</u>
NET ASSETS		<u>321,313</u>	<u>207,985</u>
ACCUMULATED FUNDS			
Restricted	7	140,330	44,500
Unrestricted	7	<u>180,983</u>	<u>163,485</u>
TOTAL FUNDS	8	<u>321,313</u>	<u>207,985</u>

a) For the year ending 30 April 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the Trustees and Signed on their behalf by:

Signature:

Akinyemi

Name: Emmanuel Adeyemi Akinyemi

Date: 25 January 2026

Notes to the financial statements for the period ended 30 April 2025

ACCOUNTING POLICIES**1.1 Basis of preparation of financial statements**

The accounts have been prepared in accordance with Financial Reporting Standard 102 (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), for charities issued in July 2019 and applicable accounting standards.

1.2 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors, which have been raised by the Church for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming Resources

These are recognised in full in the Statement of Financial Activities in the period in which they are received. Included are income from tithes, offerings, grants, gift aid and interest received during the year from investments and accounted for as restricted or unrestricted-funds.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

(i) Charitable activities

This comprises all costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

(ii) Governance costs

This comprises all costs incurred by the charity in support of the service delivery.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at at deemed cost less depreciation, the capitalisation limit is £200.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor vehicles at 20% reducing balance

Project land acquired is not depreciated

1.5 Debtors

Trade and other debtors are recognised at the settlement amount due.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Creditors & Provisions

"Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due."

DIVINE ASSEMBLY MINISTRIES

Notes to the financial statements for the period ended 30 April 2025 Cont.

2. VOLUNTARY INCOME: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Tithes & Offering	39,510	-	39,510	32,491
Grant Income	22,178	177,780	199,958	177,102
Gift Aid	823	-	823	6,139
Total	62,511	177,780	240,291	215,732

3. CHARITABLE ACTIVITIES - (Direct charitable expenditure)

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Salaries & Wages	-	41,761	41,761	25,691
Light and heat	4,115	-	4,115	739
Rent & Rates	5,967	-	5,967	4,315
Repairs, Renewals and Maintenance	4,784	-	4,784	8129
Advertising and Promotions	45	-	45	168
Bank charges	432	-	432	-
Depreciation	3,305	-	3,305	1,105
Project Delivery Cost	-	-	-	17,711
Hospitality	4,750	1,744	6,494	-
Insurance	2,618	-	2,618	2,451
Volunteer Expenses	334	4,479	4,813	-
Travelling & Hotel Expenses	2,296	-	2,296	2,824
Donation- Other Charities	3,876	-	3,876	950
Administrative and Office expenses	1,433	-	1,433	759
Sundry Expenses	87	-	87	74
Welfare & Outreach	9,971	33,966	43,937	28,216
	44,013	81,950	125,963	93,132

4. GOVERNANCE COST

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Accountancy Fees	1,000	-	1,000	1,554
Total	1,000	-	1,000	1,554

5. RESOURCES EXPENDED

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Charitable Activities	44,013	81,950	125,963	93,132
Governance Cost	1,000	-	1,000	1,554
	45,013	81,950	126,963	94,686

6. TANGIBLE FIXED ASSETS

	Motor Vehicle £	Land and Building £	Total
Cost			
At 1 May 2024	5,525	5,599	11,124
Additions	11,000	-	11,000
At 30 April 2025	<u>16,525</u>	<u>5,599</u>	<u>22,124</u>
Depreciation			
At 1 May 2024	1,105	-	1,105
Charge for the year	4,410	-	4,410
At 30 April 2025	<u>5,515</u>	<u>-</u>	<u>5,515</u>
Net book value			
At 1 May 2024	<u>3,315</u>	<u>5,599</u>	<u>8,914</u>
At 30 April 2025	<u>11,010</u>	<u>5,599</u>	<u>16,609</u>

7. NET MOVEMENT IN FUNDS FOR THE YEAR

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
At 1 May 2024	163,485	44,500	207,985	86,939
Surplus/(Deficit) for the year	17,498	95,830	113,328	121,046
Transfer between funds	-	-	-	-
At 30 April 2025	<u>180,983</u>	<u>140,330</u>	<u>321,313</u>	<u>207,985</u>

8. TOTAL FUNDS

Restricted funds are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

Unrestricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

DIVINE ASSEMBLY MINISTRIES

England & Wales - Charity number 1175463

Accounts

DIVINE ASSEMBLY MINISTRIES

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

Charity Reg. No: 1175463

CONTENTS

Charity Information	1
Trustees Annual Report	2-4
Independent Examiner Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Accounts	8-10

Charity Information

Directors/Trustees

Mrs Adefunke A Adeoye
Mr Abayomi Abolarin
Mr Emmanuel Adeyemi Akinyemi

Charity Registration No:

1175463

Principal Location

45 Acacia Avenue
Colchester
CO4 3JT

Bankers

Barclays Bank UK PLC

Accountants

Enodel UK Limited
t/a iSolve Accountancy & HR
29 Main Road
Romford
Essex
United Kingdom
RM1 3DD

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2024

The Trustees submit their annual report and the financial statements of Divine Assembly Ministries (the church) for the year ended 30 April 2024. The Trustees confirm that the annual report and financial statements of the church comply with the requirements of the church's governing documents, Charities Act 2011 and the "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)".

Structure, governance, and management

a. CONSTITUTION

The church was registered on 30 October 2017 as a CIO - Foundation in England and Wales with charity number 1175463.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS/TRUSTEES

Trustees are elected and co-opted under the terms of the charities governing document.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The induction process for a newly appointed member of the Trustees comprises an initial meeting with other Trustees, followed by a series of short meetings with the Chair on the powers and responsibilities of the Trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organized so that the directors/ trustees meet regularly to manage its affairs. The trustees manage the day-to-day administration of the church.

RISK MANAGEMENT

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

Objectives and Activities

a. CHARITABLE OBJECTS

A Christian organisation with the main objective of benefiting the public. A mission organisation, which is social, non-denominational, non-political, and non-governmental.

The object of the CIO is for the benefit of the public: in order to advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees from time to time may think fit.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The church has adopted the following strategies for achieving the above objectives:

Frequent Christian gathering that caters for spiritual needs.

Community outreach and welfare initiatives that provides support for everyone in need, regardless of race, gender beliefs and any other factors.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

- * Community Outreach Events
- * Conferences and events
- * Welfare support to members and general public, and
- * Various missionary activities

The Charity was involved in the following public benefit efforts:

In the period, the work of Boaz Project/Outreach has continued towards reducing food waste and hunger in our community, we have continued to collect and redistribute unsold edible food from local supermarkets. These food items are regularly distributed to individuals and families in need. Some are made into meals and served to vulnerable individuals, some of whom are homeless with no access to cooking equipment and or facilities, this contributes to our work, focused on reducing dietary poverty.

In the year 2023/2024 we collected and allocated 17,102kilograms of food from stores and 9,001 kg from Fareshare weekly allocations, these are supplemented with regular food procurements, which has been kindly funded by the National Lottery and Essex Association Local Councils EALC. This has enables us to provide adequate food support in the form of versatile food parcels and meals to individuals and families in need and in crisis.

The Boaz Project has reduced hunger by providing over 59,001 meals to individuals and families in need in the past 12 months. These include families classed as vulnerable with children. On average, the Boaz project currently provides food support to 35 individuals, some from the international student community on a weekly basis and some have dependent children. (8 meals per parcel).

Currently also, the project provides food support to 75 families all around Colchester weekly, numbers of people in families ranging from 3 to 9 and parcels make up to 8 meals for each member of the household. In the past year, we provided 6 cooking education sessions to 22 families, providing each attendee with durable cooking equipment at the end, with weekly recipe and ingredients provisions. This was well attended, and reviews were great. With thanks to Active Essex who funded the project. One-to-one cooking support was also provided to 9 individuals and 6 families.

4 single individuals were supported to address their benefit issues, 8 families were supported and or referred for income/ benefit related issues. Some were able to sustain themselves without needing the food parcels any longer. Local families and individuals drift in and out of our support and express the relief of knowing that they can always approach us for support when things are tough for them.

We made 24 referrals for other services such as, general legal, immigration, employment and housing support and advice.

A Child in Need referral was made to the social services, which has led to the family receiving adequate support.

In the last year we provided support to 43 international students, some with dependent children, who were struggling to keep up with the demand of their studies, and were at risk of been withdrawn, due to unforeseen changes. We were able to bridge the communication gaps between them and their university and provided advocacy, which has led to a better working arrangement that brought some relief to both sides.

In the last year we had 21 students on successful placements at our projects, some of whom have now gone into gainful employments.

37 welfare/support home visits carried out. This would not have been possible without the funding from the National Lottery, Reaching Communities, who have kindly funded a worker to provide such support. DAM Boaz Project in collaboration with Greenstead with St Ann's Church of England and Royal City Mission still has the Neighborhood Chaplaincy Project ongoing, a project aimed at reducing social isolations and establishing and maintaining positive presence in the community. A massive thank you to Essex Community Foundation for Funding this project. DAM Boaz Project and Royal City Mission's women fitness group is still going strong, the project provided a total of 368 fitness support sessions in the last year. Some of the

beneficiaries have expressed their gratitude at such provision that has greatly increased their fitness and given them a new lease of life. Appreciation to Public Health Accelerator Bids for supporting the project.

We continue to build and developed strong working relationships and partnerships with other local groups and organizations, including the University of Essex, one of our pastors have remained a chaplain of the university, which enables a clear pathway for support for some of the international students. giving us access and the opportunity to reach some of the people considered hard to reach.

DAM remains a member of Citizens Essex and UK, an alliance of organizations who engage in community organizing, finding pragmatic solutions to issues that affect people in our community, this has given us the opportunity as an organization to build relationship and engage with power holders to influence decisions that affect daily lives of those we support.

Our upcycling activities are going strong, with items such as bikes, clothes, white goods, and other items being collected and re-distributed to relief the burden of poverty and inequalities, we gave out 5 bikes, 3 freezer and 13 IT equipment in the year 2023/2024.

In past year we began a period well-being project in conjunction with Greenstead with St Ann's Church of England and Greenstead Community centre. The aim of the project has been to make period items available to local women who are struggling at our venue and the two other venues mentioned. This project has been very popular and beneficial in our local community.

We are very pleased to have won the bid to work with Essex County Council in bringing a Community Supermarket to Colchester, this is part of the Levelling Up agenda of the government, which aims to reduce inequality by increasing access cheaper food and essential items in sustainable way. This project has been supported by: Essex County Council, Colchester City Council, Latimer by Clarion Housing Group, Local Councilors, Greenstead with St Ann's Church of England, Colchester Food Bank, Greenstead Community Centre, STEP UK, Colchester Life in the UK, Community 360 and various community Stake Holders. This project though new, has been a huge community investment, producing amazing feedback.

We were very delighted to have been nominated for the Kings Award, for the works that DAM does in providing needed support to people in our local community and await outcome.

Our dedicated team of volunteers have remained the backbone of our various projects, their contributions, including financial support have kept us going.

d. GRANT MAKING POLICIES

As a registered charity, the organisation can only make grants to support activity, which is charitable in law. Organisations do not have to be registered charities to apply

Grant-making processes

Trustees aim for the organisation's grant-making processes to be transparent and to address the interests of applicants and the wishes of donors and funding partners:

- Allocation to available funds according to their availability and criteria. Requests that cannot be allocated to live funds are rejected.
- Assessment to determine whether the request should be shortlisted for support. Requests not shortlisted are rejected unless a donor/partner wishes to review them.
- Review of the assessment and recommendation by a fund advisor, panel, the Board, or by a person acting with the delegated authority of the Board

e. VOLUNTEERS

All services provided by the Charity have been carried out by volunteers. The church is grateful for the efforts of its volunteers who are involved in service provision.

Achievements and performance

a. FINANCIAL REVIEW

During the year reserves increase by 65% to £121,046 from the opening position of (2023: 86,939). The charity continues to benefit from successful fundraising initiatives throughout the year. Grant Income was more than double the previous year total at £177,102 (2023: £80,763). Donations from members also produced a similar improvement on the previous year total at £32,491 (2023: £80,763).

The growth in income was the basis for increased welfare and outreach projects producing an overall 55% increase in charitable activities spend of £93,132, (2023: £60,071).

The healthy reserves position allows the church to be able to deliver on its future ambitions.

b. INVESTMENT POLICY AND PERFORMANCE

The Trustees have decided that at present, funds should be retained in Banks and Building Societies. The board should agree any change in such banking arrangements. As far as possible, funds will be retained in interest bearing accounts.

c. RESERVES POLICY

The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level, which equates to approximately three months of unrestricted expenditure.

d. PRINCIPAL FUNDING

This is provided mainly through voluntary giving of tithes and offerings by the church members and through grant income, which funds the specific project works of the church.

d. FUTURE DEVELOPMENTS

We aim to continue to provide the very much needed support that we currently provide, by continuing to apply for funding that we meet the criteria for.

Our current venue is significantly smaller than what we need for our operations, with only approximately one year tenancy. We would actively be searching for a new and larger space to enable us to continue our activities comfortably.

We would also be working hard towards ensuring that the Colchester Community Supermarket remains sustainable, even beyond the life of the initial funding, so that the over 400 families we serve continues to have access to subsidised food and essential items.

Trustees' Responsibilities in Relation to the Financial Statements

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

The Charities Act requires the Trustees to prepare financial statements for each financial year, which 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 these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees and signed on their behalf by:

Signature: *Akinyemi*

Name: Emmanuel Adeyemi Akinyemi

Date: 16 December 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVINE ASSEMBLY MINISTRIES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024, which are set out on pages 11 to 15.

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 and can confirm that no material matters have come to my attention, which gives me cause to believe that:

- 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.

Olusiji Odeleye
Director



Enodel UK Ltd t/a i-solve Accounting & HR
29 Main Road
Romford
Essex
RM1 3DD

Date: 16 December 2024

DIVINE ASSEMBLY MINISTRIES

Statement of Financial Activities for the year ended 30 April 2024

				2024	2023
	Notes	Unrestricted £	Restricted £	Total £	Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income: donations	2	117,327	98,405	215,732	95,823
Total Incoming Resources		117,327	98,405	215,732	95,823
Resources Expended					
Charitable activities	3	19,308	73,824	93,132	60,071
Governance costs:	4	1,554	-	1,554	1,450
Total Resources Expended	5	20,862	73,824	94,686	61,521
Net Incoming/(Outgoing) Resources for the year		96,465	24,581	121,046	34,302
<i>Total funds at 1 May 2023</i>		<i>67,020</i>	<i>19,919</i>	86,939	<i>52,637</i>
<i>Transfer between funds</i>		-	-	-	-
Total Funds as at 30 April 2024		163,485	44,500	207,985	86,939

DIVINE ASSEMBLY MINISTRIES**Balance Sheet as at 30 April 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	6	8,914	4,420
		8,914	4,420
CURRENT ASSETS			
Cash in Hand/ Bank		199,071	82,519
		199,071	82,519
NET CURRENT ASSETS		199,071	82,519
TOTAL ASSETS LESS CURRENT LIABILITIES		207,985	86,939
NET ASSETS		207,985	86,939
ACCUMULATED FUNDS			
Restricted	7	44,500	19,919
Unrestricted	7	163,485	67,020
TOTAL FUNDS	8	207,985	86,939

a) For the year ending 30 April 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the Trustees and Signed on their behalf by:

Signature:

Akinyemi

Name: Emmanuel Adeyemi Akinyemi

Date: 16 December 2024

Notes to the financial statements for the period ended 30 April 2024

ACCOUNTING POLICIES**1.1 Basis of preparation of financial statements**

The accounts have been prepared in accordance with Financial Reporting Standard 102 (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), for charities issued in July 2019 and applicable accounting standards.

1.2 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors, which have been raised by the Church for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming Resources

These are recognised in full in the Statement of Financial Activities in the period in which they are received. Included are income from tithes, offerings, grants, gift aid and interest received during the year from investments and accounted for as restricted or unrestricted-funds.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

(i) Charitable activities

This comprises all costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

(ii) Governance costs

This comprises all costs incurred by the charity in support of the service delivery.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at at deemed cost less depreciation, the capitalisation limit is £200.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor vehicles at 20% reducing balance

Project land acquired is not depreciated

1.5 Debtors

Trade and other debtors are recognised at the settlement amount due.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Creditors & Provisions

"Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due."

DIVINE ASSEMBLY MINISTRIES

Notes to the financial statements for the period ended 30 April 2024 Cont.

2. VOLUNTARY INCOME: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Tithes & Offering	32,491	-	32,491	15,060
Grant Income	78,697	98,405	177,102	80,763
Gift Aid	6,139	-	6,139	-
Total	117,327	98,405	215,732	95,823

3. CHARITABLE ACTIVITIES - (Direct charitable expenditure)

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Salaries & Wages	618	25,072	25,691	15,890
Light and heat	739	-	739	-
Rent & Rates	4,315	-	4,315	3,346
Repairs, Renewals and Maintenance	8,129	-	8,129	3560
Advertising and Promotions	168	-	168	-
Depreciation	1,105	-	1,105	1,105
Project Delivery Cost	-	17,711	17,711	20,780
Insurance	2,451	-	2,451	1,403
Travelling & Hotel Expenses	-	2,824	2,824	845
Donation- Other Charities	950	-	950	-
Administrative and Office expenses	759	-	759	2,051
Volunteer Expenses	-	-	-	2,092
Welfare & Outreach	-	28,216	28,216	8,123
Sundry Expenses	74	-	74	876
	19,308	73,824	93,132	60,071

4. GOVERNANCE COST

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Accountancy Fees	1,554	-	1,554	1,000
Legal and Professional Fees	-	-	-	450
Total	1,554	-	1,554	1,450

5. RESOURCES EXPENDED

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Charitable Activities	19,308	73,824	93,132	60,071
Governance Cost	1,554	-	1,554	1,450
	20,862	73,824	94,686	61,521

6. TANGIBLE FIXED ASSETS

	Motor Vehicle £	Land and Building £	Total
Cost			
At 1 May 2023	4,420	-	4,420
Additions	-	5,599	5,599
At 30 April 2024	<u>4,420</u>	<u>5,599</u>	<u>10,019</u>
Depreciation			
At 1 May 2023	-	-	-
Charge for the year	1,105	-	1,105
At 30 April 2024	<u>1,105</u>	<u>-</u>	<u>1,105</u>
Net book value			
At 1 May 2023	<u>3,315</u>	<u>5,599</u>	<u>8,914</u>
At 30 April 2024	<u>3,315</u>	<u>5,599</u>	<u>8,914</u>

7. NET MOVEMENT IN FUNDS FOR THE YEAR

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
At 1 May 2023	67,020	19,919	86,939	52,637
Surplus/(Deficit) for the year	96,465	24,581	121,046	34,302
Transfer between funds	-	-	-	-
At 30 April 2024	<u>163,485</u>	<u>44,500</u>	<u>207,985</u>	<u>86,939</u>

8. TOTAL FUNDS

Restricted funds are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

Unrestricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

DIVINE ASSEMBLY MINISTRIES

England & Wales - Charity number 1175463

Accounts

DIVINE ASSEMBLY MINISTRIES

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

Charity Reg. No: 1175463

CONTENTS

Charity Information	1
Trustees Annual Report	2-4
Independent Examiner Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Accounts	8-10

Charity Information

Directors/Trustees

Mrs Adefunke A Adeoye
Mr Abayomi Abolarin
Mr Emmanuel Adeyemi Akinyemi

Charity Registration No:

1175463

Principal Location

45 Acacia Avenue
Colchester
CO4 3JT

Bankers

Barclays Bank UK PLC

Accountants

Enodel UK Limited
t/a IDoAccounts
71-75 Shelton Street
London
Greater London
United Kingdom
WC2H 9JQ

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2023

The Trustees submit their annual report and the financial statements of Divine Assembly Ministries (the church) for the year ended 30 April 2023. The Trustees confirm that the annual report and financial statements of the church comply with the requirements of the church's governing documents, Charities Act 2011 and the "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)".

Structure, governance, and management

a. CONSTITUTION

The church was registered on 30 October 2017 as a CIO - Foundation in England and Wales with charity number 1175463.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS/TRUSTEES

Trustees are elected and co-opted under the terms of the charities governing document.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The induction process for a newly appointed member of the Trustees comprises an initial meeting with other Trustees, followed by a series of short meetings with the Chair on the powers and responsibilities of the Trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organized so that the directors/ trustees meet regularly to manage its affairs. The trustees manage the day-to-day administration of the church.

RISK MANAGEMENT

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

Objectives and Activities

a. CHARITABLE OBJECTS

A Christian organisation with the main objective of benefiting the public. A mission organisation, which is social, non-denominational, non-political, and non-governmental.

The object of the CIO is for the benefit of the public: in order to advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees from time to time may think fit.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The church has adopted the following strategies for achieving the above objectives:

Frequent Christian gathering that caters for spiritual needs.

Community outreach and welfare initiatives that provides support for everyone in need, regardless of race, gender beliefs and any other factors.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

- * Community Outreach Events
- * Conferences and events
- * Welfare support to members and general public, and
- * Various missionary activities

The Charity was involved in the following public benefit efforts:

In the period the Boaz Project/Outreach has continued to work towards reducing food waste and hunger in our community, by collecting and redistributing unsold edible food from local supermarkets. These food items are regularly distributed to individuals and families in need. In the year 2022/2023 we have been able to collect and allocate 13,404 kilograms of food from stores and 7,250 kg from Fareshare weekly allocations, these are supplemented with regular food procurements, which has been kindly funded by **Essex Community Foundation** and **Essex Association Local Councils EALC**. This enables us to provide adequate food support in the form of versatile food parcels to individuals and families in need and in crisis.

The Boaz Project has reduced hunger by providing over 51,222 meals to individuals and families in need in the past 12 months. These include families classed as vulnerable with children. On average, the Boaz project currently provides food support to 28 individuals, some from the international student community on a weekly basis and some have dependent children. (8 meals per parcel.

Currently also, the project provides food support to 62 families all around Colchester weekly, numbers of people in families ranging from 3 to 9 and parcels make up to 8 meals for each member of the household.

In the past year, Boaz Project provided 6 Air Fryer cooking education sessions to 18 families, with free air and ingredients given to attendees. This was well attended and reviews great. With thanks to **Active Essex** who funded the project. One-to-one cooking support was also provided to 5 individuals. 8 families and 2 single individuals were supported to address their benefit issues, some were able to sustain themselves without needing the food parcels any longer. Local families and individuals drift in and out of our support and express the relief of knowing that they can always approach us for support when things are tough for them. A family was given support with making a successful application to the Home Office for their residency, 7 families were supported with housing issues, 29 welfare/support home visits carried out. This would not have been possible without the funding from the **National Lottery, Reaching Communities**, who have kindly funded a worker to provide such support.

During the past year, DAM Boaz Project in collaboration with Greenstead with St Ann's Church of England and Royal City Mission church established the Neighborhood Chaplaincy Project, a project aimed at reducing social isolations and establishing and maintaining positive presence in the community. A massive thank you to **Essex Community Foundation** for Funding this project.

DAM Boaz Project and Royal City Mission church established in the past year, a fitness group for women in and around Greenstead, this group meet twice weekly and have supported 16 women in total, some of the beneficiaries have expressed their gratitude at such provision that has greatly increased their fitness and given them a new lease of life. Appreciation to **Active Essex and Colchester Catalyst** for funding the project.

We continue to build and developed strong working relationships and partnerships with other local groups and organizations, including the University of Essex, one of our pastors have become a chaplain of the University in the past year, which enables a clear pathway for support for some of the international students. giving us access and the opportunity to reach some of the people considered hard to reach.

DAM is a member of Citizens Essex and UK, an alliance of organizations who engage in community organizing, finding pragmatic solutions to issues that affect people in our community, this has given us the opportunity as an organization to build relationship and engage with power holders in order to influence decisions that affect daily lives of those w support.

Our upcycling activities are going strong, with items such as bikes, clothes, white goods, and other items being collected and re-distributed to relief the burden of poverty and inequalities, we gave out bikes, a freezer several IT equipment and two washing machines in the year 2022/2023.

We are very grateful to **Chassis Cab Ipswich** for the gift of a van for smooth running of our project activities. We would also like to appreciate **Capel Mushroom, John R Keeble, and Son** for their weekly donations of food and support. Our volunteers have been the backbone of the project and their contribution, including financial support have kept us going.

d. GRANT MAKING POLICIES

As a registered charity, the organisation can only make grants to support activity, which is charitable in law. Organisations do not have to be registered charities to apply

Grant-making processes

Trustees aim for the organisation's grant-making processes to be transparent and to address the interests of applicants and the wishes of donors and funding partners:

- Allocation to available funds according to their availability and criteria. Requests that cannot be allocated to live funds are rejected.
- Assessment to determine whether the request should be shortlisted for support. Requests not shortlisted are rejected unless a donor/partner wishes to review them.
- Review of the assessment and recommendation by a fund advisor, panel, the Board, or by a person acting with the delegated authority of the Board

e. VOLUNTEERS

All services provided by the Charity have been carried out by volunteers. The church is grateful for the efforts of its volunteers who are involved in service provision.

Achievements and performance

a. REVIEW OF ACTIVITIES

It has been a challenging year due to the cost-of-living crisis and growth in the demand of support, but we have also had a fast growth in the number of church attendance and membership, including spiritual life of the church.

b. FINANCIAL REVIEW

Our reserves increase by 65% to £86,939 from the opening position of (2022: 52,637). This increase is primarily due to a successful fundraising effort during the year. Grant Income was double the previous year total at £80,763 (2022: £43,400). Donations from members also delivered a 21% growth on the previous year total at £15,060 (2022: £12,399). The growth in income was the basis for increased project delivery activities and an overall 20% increase on charitable activities spend, a total of £60,071 spent in the year, (2022: £49,961).

The healthy reserves position allows the church to be able to deliver future project plans.

c. INVESTMENT POLICY AND PERFORMANCE

The Trustees have decided that at present, funds should be retained in Banks and Building Societies. The board should agree any change in such banking arrangements. As far as possible, funds will be retained in interest bearing accounts.

d. RESERVES POLICY

The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level, which equates to approximately three months of unrestricted expenditure.

e. PRINCIPAL FUNDING

This is provided mainly through voluntary giving of tithes and offerings by the church members and through grant income, which funds the specific project works of the church.

d. FUTURE DEVELOPMENTS

We will continue to work hard to ensure that we operate sustainably, while also tackling the root cause of poverty in our community. We will aim to continue to prioritize relationships, ensuring that people in our community do not fall through the cracks. We are looking forward to a year of continuous growth ahead for the church membership and missions.

For the future, we will work towards general improvement of wellbeing of the people of Greenstead estate and Colchester in general. These will be done by listening more and engaging people in skills improvement practices.

Trustees' Responsibilities in Relation to the Financial Statements

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

The Charities Act requires the Trustees to prepare financial statements for each financial year, which 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 these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees and signed on their behalf by:

Signature: *Akinyemi*

Name: Emmanuel Adeyemi Akinyemi

Date: 10 July 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DIVINE ASSEMBLY MINISTRIES**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023, which are set out on pages 11 to 15.

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 and can confirm that no material matters have come to my attention, which gives me cause to believe that:

- 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.

Olusiji Odeleye
Director



Enodel UK Ltd t/a i-solve Accounting & HR
29 Main Road
Romford
Essex
RM1 3DD

Date: 10 July 2023

Statement of Financial Activities for the year ended 30 April 2023

				2023	2022
	Notes	Unrestricted £	Restricted £	Total £	Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income: donations	2	21,360	74,463	95,823	55,799
Total Incoming Resources		21,360	74,463	95,823	55,799
Resources Expended					
Charitable activities	3	7,905	52,166	60,071	49,961
Governance costs:	4	1,450	-	1,450	3,390
Total Resources Expended	5	9,355	52,166	61,521	53,351
Net Incoming/(Outgoing) Resources for the year		12,005	22,297	34,302	2,448
<i>Total funds at 1 May 2022</i>		49,337	3,300	52,637	50,189
<i>Transfer between funds</i>		5,678	(5,678)	-	-
Total Funds As At 30 April 2023		67,020	19,919	86,939	52,637

DIVINE ASSEMBLY MINISTRIES

Balance Sheet as at 30 April 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	6	4,420	-
		4,420	-
CURRENT ASSETS			
Cash in Hand/ Bank	82,519	52,637	
	82,519	52,637	
NET CURRENT ASSETS		82,519	52,637
TOTAL ASSETS LESS CURRENT LIABILITIES		86,939	52,637
NET ASSETS		86,939	52,637
ACCUMULATED FUNDS			
Restricted	7	19,919	3,300
Unrestricted	7	67,020	49,337
TOTAL FUNDS	8	86,939	52,637

a) For the year ending 30 April 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the Trustees and Signed on their behalf by:

Signature:

Akinyemi

Name: Emmanuel Adeyemi Akinyemi

Date: 10 July 2023

Notes to the financial statements for the period ended 30 April 2023

ACCOUNTING POLICIES**1.1 Basis of preparation of financial statements**

The accounts have been prepared in accordance with Financial Reporting Standard 102 (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), for charities issued in July 2019 and applicable accounting standards

1.2 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors, which have been raised by the Church for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming Resources

These are recognised in full in the Statement of Financial Activities in the period in which they are received. Included are income from tithes, offerings, grants, gift aid and interest received during the year from investments and accounted for as restricted or unrestricted-funds.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

(i) Charitable activities

This comprises all costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

(ii) Governance costs

This comprises all costs incurred by the charity in support of the service delivery.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount due.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Creditors & Provisions

"Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due."

DIVINE ASSEMBLY MINISTRIES

Notes to the financial statements for the period ended 30 April 2023 Cont.

2. VOLUNTARY INCOME: Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Tithes & Offering	15,060	-	15,060	12,399
Grant Income	6,300	74,463	80,763	43,400
Total	21,360	74,463	95,823	55,799

3. CHARITABLE ACTIVITIES - (Direct charitable expenditure)

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Salaries & Wages	-	15,890	15,890	15,974
Rent & Rates	3,346	-	3,346	-
Repairs, Renewals and Maintenance	-	3,560	3,560	2930
Depreciation	1,105	-	1,105	-
Project Delivery Cost	-	20,780	20,780	12,528
Insurance	1,403	-	1,403	168
Travelling & Hotel Expenses	-	845	845	816
Administrative and Office expenses	2,051	-	2,051	4584
Volunteer Expenses	-	2,092	2,092	651
Welfare & Outreach	-	8,123	8,123	12209
Sundry Expenses	-	876	876	102
	7,905	52,166	60,071	49,961

4. GOVERNANCE COST

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Accountancy Fees	1,000	-	1,000	1,250
Legal and Professional Fees	450	-	450	2,140
Total	1,450	-	1,450	3,390

5. RESOURCES EXPENDED

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable Activities	7,905	52,166	60,071	49,961
Governance Cost	1,450	-	1,450	3,390
	9,355	52,166	61,521	53,351

6. TANGIBLE FIXED ASSETS

	Motor Vehicle
	£
Cost	
At 1 May 2022	-
Additions	5,525
At 30 April 2023	<u><u>5,525</u></u>
Depreciation	
At 1 May 2022	-
Charge for the year	1,105
At 30 April 2023	<u><u>1,105</u></u>
Net book value	
At 1 May 2022	<u>4,420</u>
At 30 April 2023	<u><u>4,420</u></u>

7. NET MOVEMENT IN FUNDS FOR THE YEAR

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
At 1 May 2021	49,337	3,300	52,637	50,189
Surplus/(Deficit) for the year	12,005	22,297	34,302	2,448
Transfer between funds	5,678	(5,678)	-	-
At 30 April 2022	<u><u>67,020</u></u>	<u><u>19,919</u></u>	<u><u>86,939</u></u>	<u><u>52,637</u></u>

8. TOTAL FUNDS

Restricted funds are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

Unrestricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

DIVINE ASSEMBLY MINISTRIES

England & Wales - Charity number 1175463

Accounts

DIVINE ASSEMBLY MINISTRIES

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

Charity Reg. No: 1175463

DIVINE ASSEMBLY MINISTRIES

CONTENTS

DIVINE ASSEMBLY MINISTRIES

Charity Information

Directors/Trustees

Mrs Adefunke A Adeoye

Mr Abayomi Abolarin

Mr Emmanuel Adeyemi Akinyemi

Charity Registration No:

1175463

Principal Location

45 Acacia Avenue

Colchester

CO4 3JT

Bankers

Barclays Bank UK PLC

Accountants

Enodel UK Limited

t/a i-Solve Accounting & HR

29 Main Road

Romford

RM1 3DD

DIVINE ASSEMBLY MINISTRIES

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2022

The Trustees submit their annual report and the financial statements of Divine Assembly Ministries (the church) for the year ended 30 April 2022. The Trustees confirm that the annual report and financial statements of the church comply with current statutory requirements, the requirements of the church's governing documents and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

- **CONSTITUTION**

The church was registered on 30 October 2017 as a CIO - Foundation in England and Wales with charity number 1175463.

- **METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS/TRUSTEES**

Trustees are elected and co-opted under the terms of the charities governing document.

- **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

The induction process for a newly appointed member of the Trustees comprises an initial meeting with other Trustees, followed by a series of short meetings with the Chair on the powers and responsibilities of the Trustees.

- **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The church is organized so that the directors/ trustees meet regularly to manage its affairs. The trustees manage the day-to-day administration of the church.

RISK MANAGEMENT

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

Objectives and Activities

- **CHARITABLE OBJECTS**

A Christian organisation with the main objective of benefiting the public. A mission organisation, which is social, non-denominational, non-political and non-governmental.

The object of the CIO is for the benefit of the public: in order to advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees from time to time may think fit.

- **STRATEGIES FOR ACHIEVING OBJECTIVES**

The church has adopted the following strategies for achieving the above objectives:

Frequent Christian gathering that caters for spiritual needs.

Community outreach and welfare initiatives that provides support for everyone in need, regardless of race, gender beliefs and any other factors.

• ACTIVITIES FOR ACHIEVING OBJECTIVES

- * Community Outreach Events
- * Conferences and events
- * Welfare support to members and general public, and
- * Various missionary activities

The Charity was involved in the following public benefit efforts:

The Boaz Project continues in our effort to reduce food waste by redistributing and reusing leftover edible food from local supermarkets to individuals and families in need. With the collection of 11,234 kilograms of food from local superstores (which amounts to 22,000 meals) and 7,280kg from Fareshare in the past 12 months (which has created around 14,500 meals), with the addition of approximately 120kg shop bought food items weekly to make the food parcels versatile (creating a further 16,000 meals). The Boaz Project has reduced hunger by providing over 52,500 meals to individuals and families in need in the past 12 months. These include families classed as vulnerable with children.

On average, the Boaz project provides food support to 20 individuals, families without children weekly. we provide food support to 10 individuals from the international student community on a weekly basis, some have dependent children. (8 meals per parcel). We have received financial support from Essex Association of Local councils, Community 360, Colchester Borough council, Essex Community Foundation to make this possible.

On average, the project also provides food support to 36 families all around Colchester weekly, numbers of people in families ranging from 3 to 9 and parcels make up to 8 meals for each member of the household. Approximately 3,500 essential hygiene packs issued to families and individuals over the past 12 months. 5 Families were supported to address their benefit issues. Families drift in and out of our support and express the relief of knowing that they can always approach us for support when things are tough for them. 52 families were supported with learning cooking skills, through the Slow Cooker/Wok club, some of the individuals that took part have returned to express the delight of their families for mealtimes due to their new cooking confidence. 2 families were supported to register on the local Housing register and are currently bidding.

Home support was provided to 12 people unable to access support outside of their own homes in the past year, thereby reducing isolation, one of them is a mum of 3 children, all under 5, providing support to the mum in our office environment was near impossible, due to the children not being able to settle, but these support sessions were moved to their home instead, where the children are more settled.

In the past 12 months, we have supported individuals and families with household items and equipment through our Upcycling work. We have supported individuals and families locally with 2 Washing Machines, 3 Microwaves, A bunk bed, 3prams, 8 crates of male and female clothes. We have been supported financially and otherwise by our local councillors and Colchester Borough Homes resident Association with this aspect of our support provision

We have built and developed strong working relationships and partnerships with other local groups and organizations, including local schools, giving us access and opportunity to reach some of the people considered hard to reach. The funding secured from the UK Community Foundation was distributed to some of the smaller but impacting Ethnic and minority groups that we work with, those who work with people in their communities but find it hard to secure funding, due to various reasons. Through this, seven different organisations were given grants of £2000, enabling them to provide support for hundreds of marginalised individuals and families.

The Boaz Project in the past year have been actively engaging in Community organising, through this we worked with some of the students of University of Essex in their Democracy in Action module, this module enabled the student to work with organisations locally, including Boaz project to explore issues, such as lighting around Greenstead, Misogyny, affordable Housing and Listening, our staff gave a talk at the beginning and the end of the Module. Our membership of Citizen's Essex enables us to carry out Community Organising works around some issues that matter to the people we support, such as Living Wage for Carers, Settled Status for Asylum seekers and Mental health counsellors in Schools.

In this last year, the Boaz Project has been able to organise and deliver cooking projects of various types. Over 60 families all around Colchester have taken part in either the Slow Cooker or Wok Club, the cooking sessions impacted skills and provided cooking equipment, recipes and ingredients to the participating families and individuals. The cooking projects have been sponsored by Active Essex. These project and more are continuing as we go into the new financial year, and we want thank everyone and organisations who has and keep supporting our works.

- **GRANT MAKING POLICIES**

As a registered charity, the organisation can only make grants to support activity, which is charitable in law. Organisations do not have to be registered charities to apply

Grant-making processes

Trustees aim for the organisation's grant-making processes to be transparent and to address the interests of applicants and the wishes of donors and funding partners:

- Allocation to available funds according to their availability and criteria. Requests that cannot be allocated to live funds are rejected.
- Assessment to determine whether the request should be shortlisted for support. Requests not shortlisted are rejected, unless a donor/partner wishes to review them.
- Review of the assessment and recommendation by a fund advisor, panel, the Board, or by a person acting with the delegated authority of the Board

- **VOLUNTEERS**

All services provided by the Charity have been carried out by volunteers. The church is grateful for the efforts of its volunteers who are involved in service provision.

Achievements and performance

- **REVIEW OF ACTIVITIES**

We have had tremendous growth in the physical and spiritual life of the church during the year and in the advancement of the Christian Faith in accordance with the doctrines set out in the Statement of Faith as contained in the article.

- **INVESTMENT POLICY AND PERFORMANCE**

The Trustees have decided that at present, funds should be retained in Banks and Building Societies. The board should agree any change in such banking arrangements. As far as possible, funds will be retained in interest bearing accounts.

- **RESERVES POLICY**

The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level, which equates to approximately three months of unrestricted expenditure.

- **PRINCIPAL FUNDING**

This is provided mainly through voluntary giving of tithes and offerings by the church members and through grant income, which funds the specific project works of the church.

- **FUTURE DEVELOPMENTS**

We will aim to continue working hard and developing as a faith group and also as a community serving organisation. The Boaz Project will continue to contribute to food waste reduction, food poverty, lack reduction, and general improvement of wellbeing of the people of Greenstead estate and Colchester in general. These will be achieved by providing food parcels for individuals and families in need, teaching healthy and affordable shopping and cooking methods, regular meetings and provision of support as needed on a case by case basis.

Trustees' Responsibilities in Relation to the Financial Statements

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

The Charities Act requires the Trustees to prepare financial statements for each financial year, which 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees and signed on their behalf by:

Signature: *Akinyemi*

Name: Emmanuel Adeyemi Akinyemi

Date: 15 August 2022

DIVINE ASSEMBLY MINISTRIES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVINE ASSEMBLY MINISTRIES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022, which are set out on pages 6 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 and can confirm that no material matters have come to my attention, which gives me cause to believe that:

- 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

Olusiji Odeleye



Director

Enodel UK Ltd

Date: 15 August 2022

DIVINE ASSEMBLY MINISTRIES

Statement of Financial Activities for the year ended 30 April 2022

			2022	2021
	Notes	Unrestricted £	Restricted £	Total £
Incoming Resources				
Incoming resources from generated funds:				
Voluntary income: donations	2	26,399	29,400	55,799
Total Incoming Resources		26,399	29,400	55,799
Resources Expended				
Charitable activities	3	9,250	40,711	49,961
Governance costs:	4	3,390	-	3,390
Total Resources expended	5	12,640	40,711	53,351
Net Incoming/(Outgoing) Resources for the year		13,759	(11,311)	2,448
<i>Total funds at 1 May 2021</i>		21,789	28,400	50,189
<i>Transfer between funds</i>		13,789	(13,789)	-
Total funds as at 30 April 2022	6	49,337	3,300	52,637

DIVINE ASSEMBLY MINISTRIES**Balance Sheet as at 30 April 2022**

	Notes	£	2022 £	2021 £
CURRENT ASSETS				
Cash in Hand/ Bank		52,637	<u>52,637</u>	<u>50,389</u>
		52,637		50,389
CREDITORS:				
Amount falling due within a year	7	-		200
NET CURRENT ASSETS			<u>52,637</u>	<u>50,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			52,637	50,189
CREDITORS:				
Amount falling due more than a year			<u>-</u>	<u>-</u>
NET ASSETS			<u>52,637</u>	<u>50,189</u>
ACCUMULATED FUNDS				
Restricted			3,300	28,400
Unrestricted			<u>49,337</u>	<u>21,790</u>
TOTAL FUNDS	8		<u>52,637</u>	<u>50,189</u>

ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for smaller Entities (effective January 2007). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

1.2 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors, which have been raised by the Church for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming Resources

These are recognised in full in the Statement of Financial Activities in the period in which they are received. Included are income from tithes, offerings, grants, gift aid and interest received during the year from investments and accounted for as restricted or unrestricted-funds.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

(i) Charitable activities

This comprises all costs incurred by the charity in the delivery of its activities and services for its benefit

(ii) Governance costs

This comprises all costs incurred by the charity in support of the service delivery.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount due.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Creditors & Provisions

"Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due."

DIVINE ASSEMBLY MINISTRIES

Notes to the financial statements for the period ended 30 April 2022 Cont.

2. VOLUNTARY INCOME: Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Tithes & Offering	12,399	-	12,399	3,474
Grant Income	14,000	29,400	43,400	88,143
Gift Aid	-	-	-	3,079
Total	26,399	29,400	55,799	94,696

3. CHARITABLE ACTIVITIES - (Direct charitable expenditure)

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Advertising and Promotions	-	-	-	144
Equipment	2,930	-	2,930	-
Insurance	168	-	168	168
Volunter Expenses	651	-	651	1,749
Administrative and Office expenses	4,584	-	4,584	3,921
Travelling & Hotel Expenses	816	-	816	-
Welfare & Outreach	-	40,711	40,711	41,776
Misc Expenses	102	-	102	-
	9,250	40,711	49,961	47,757

4. GOVERNACE COST

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Legal and Professional Fees	2,140	-	2,140	-
Accountancy Fees	1,250	-	1,250	1,558
Total	3,390	-	3,390	1,558

5. RESOURCES EXPENDED

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Charitable Activities	9,250	40,711	49,961	47,757
Governance Cost	3,390	-	3,390	1,558
	12,640	40,711	53,351	49,315

DIVINE ASSEMBLY MINISTRIES

Notes to the financial statements for the period ended 30 April 2022 Cont.

6. NET MOVEMENT IN FUNDS FOR THE YEAR

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
At 1 May 2021	21,789	28,400	50,189	5,009
Surplus/(Deficit) for the year	13,759	(11,311)	2,448	45,180
Transfer between funds	13,789	(13,789)	-	-
At 30 April 2022	<u>49,337</u>	<u>3,300</u>	<u>52,637</u>	<u>50,189</u>

7. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals	-	200
	<u>-</u>	<u>200</u>

8. TOTAL FUNDS

Restricted funds are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

Unrestricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.

DIVINE ASSEMBLY MINISTRIES

England & Wales - Charity number 1175463

Accounts

DIVINE ASSEMBLY MINISTRIES

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

Charity Reg. No: 1175463

CONTENTS

Charity Information	1
Trustees Annual Report	2-4
Independent Examiner Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Accounts	8-10

Charity Information

Directors/Trustees

Mrs Adefunke A Adeoye

Mr Abayomi Abolarin

Mr Emmanuel Adeyemi Akinyemi

Charity Registration No:

1175463

Principal Location

45 Acacia Avenue

Colchester

CO4 3JT

Bankers

Barclays Bank UK PLC

Accountants

Enodel UK Limited

t/a IDoAccounts

71-75 Shelton Street

London

Greater London

United Kingdom

WC2H 9JQ

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2021

The Trustees submit their annual report and the financial statements of Divine Assembly Ministries (the church) for the year ended 30 April 2021. The Trustees confirm that the annual report and financial statements of the church comply with current statutory requirements, the requirements of the church's governing documents and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

a. CONSTITUTION

The church was registered on 30 October 2017 as a CIO - Foundation in England and Wales with charity number 1175463.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS/TRUSTEES

Trustees are elected and co-opted under the terms of the charities governing document.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The induction process for a newly appointed member of the Trustees comprises an initial meeting with other Trustees, followed by a series of short meetings with the Chair on the powers and responsibilities of the Trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organized so that the directors/ trustees meet regularly to manage its affairs. The trustees manage the day-to-day administration of the church.

RISK MANAGEMENT

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

Objectives and Activities

a. CHARITABLE OBJECTS

A Christian organisation with the main objective of benefiting the public. A mission organisation, which is social, non-denominational, non-political and non-governmental.

The object of the CIO is for the benefit of the public: in order to advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees from time to time may think fit.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The church has adopted the following strategies for achieving the above objectives:

Frequent Christian gathering that caters for spiritual needs.

Community outreach and welfare initiatives that provides support for everyone in need, regardless of race, gender beliefs and any other factors.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

- * Community Outreach Events
- * Conferences and events
- * Welfare support to members and general public, and
- * Various missionary activities

The Charity was involved in the following public benefit efforts:

The Boaz Project has contributed to reducing food waste by redistributing leftover edible food from stores to individuals and families in need. With the collection of 8,024 kilograms of food from stores and 6,760 from Fareshare in the past 12 months, with the addition of shop bought food items to make the food hampers versatile. The Boaz Project has reduced hunger by providing over 34,736 meals to individuals and families in need in the past 12 months. These include families classed as vulnerable with children.

On average, the Boaz project provides food support to 35 individuals from the international student community on a weekly basis, some have dependent children. (8 meals per parcel.

On average, the project also provides food support to 33 families all around Colchester weekly, numbers of people in families ranging from 3 to 9 and parcels make up to 8 meals for each member of the household.

3,640 essential hygiene packs issued to families and individuals over the past 12 months. 7 Families were supported to address their benefit issues and were able to sustain themselves without needing the food parcels any longer, some ended up volunteering for the Project. Families drift in and out of our support and express the relief of knowing that they can always approach us for support when things are tough for them.

Home support was provided to 6 people unable to access support outside of their own homes in the past year, thereby reducing isolation, one of them was an end of life support for a woman who had cancer and was lonely, sadly she passed away but her family were grateful she had support. Screenshot attached. 12 families enrolled on the Slow Cooker course for 9 weeks, they all expressed their delight at being able to learn how to cook healthy meals in affordable ways, while involving the whole family in the process.

We have built and developed strong working relationships and partnerships with other local groups and organizations, including local schools, giving us access and opportunity to reach some of the people considered hard to reach. The Boaz project was able to secure some funding from the UK Community Foundation, which was distributed to some of the smaller but impacting Ethnic and minority groups that we work with, those who work with people in their communities but find it hard to secure funding, due to various reasons. Through this, seven different organisations were given grants of £2000, enabling them to provide support for hundreds of marginalised individuals and families.

d. GRANT MAKING POLICIES

As a registered charity, the organisation can only make grants to support activity, which is charitable in law. Organisations do not have to be registered charities to apply Grant-making processes

Trustees aim for the organisation's grant-making processes to be transparent and to address the interests of applicants and the wishes of donors and funding partners:

- Allocation to available funds according to their availability and criteria. Requests that cannot be allocated to live funds are rejected.
- Assessment to determine whether the request should be shortlisted for support. Requests not shortlisted are rejected, unless a donor/partner wishes to review them.
- Review of the assessment and recommendation by a fund advisor, panel, the Board, or by a person acting with the delegated authority of the Board

e. VOLUNTEERS

All services provided by the Charity have been carried out by volunteers. The church is grateful for the efforts of its volunteers who are involved in service provision.

Achievements and performance

a. REVIEW OF ACTIVITIES

We have had tremendous growth in the physical and spiritual life of the church during the year and in the advancement of the Christian Faith in accordance with the doctrines set out in the Statement of Faith as contained in the article.

b. INVESTMENT POLICY AND PERFORMANCE

The Trustees have decided that at present, funds should be retained in Banks and Building Societies. The board should agree any change in such banking arrangements. As far as possible, funds will be retained in interest bearing accounts.

c. RESERVES POLICY

The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level, which equates to approximately three months of unrestricted expenditure.

d. PRINCIPAL FUNDING

This is provided mainly through voluntary giving of tithes and offerings by the church members and through grant income, which funds the specific project works of the church.

d. FUTURE DEVELOPMENTS

We will aim to continue working hard and developing as a faith group and also as a community serving organisation. The Boaz Project will continue to contribute to food waste reduction, food poverty, lack reduction, and general improvement of wellbeing of the people of Greenstead estate and Colchester in general. These will be achieved by providing food parcels for individuals and families in need, teaching healthy and affordable shopping and cooking methods, regular meetings and provision of support as needed on a case by case basis.

Trustees' Responsibilities in Relation to the Financial Statements

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

The Charities Act requires the Trustees to prepare financial statements for each financial year, which 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 these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees and signed on their behalf by:

Signature: *Akinyemi*

Name: Emmanuel Adeyemi Akinyemi

Date: 31st July 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DIVINE ASSEMBLY MINISTRIES**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021, which are set out on pages 6 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 and can confirm that no material matters have come to my attention, which gives me cause to believe that:

- 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

Olusiji Odeleye



Director

Enodel UK Ltd

Date: 31 July 2021

DIVINE ASSEMBLY MINISTRIES

Statement of Financial Activities for the year ended 30 April 2021

				2021	2020
	Notes	Unrestricted £	Restricted £	Total £	Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income: donations	2	22,434	72,261	94,696	5,753
Total Incoming Resources		22,434	72,261	94,696	5,753
Resources Expended					
Charitable activities	3	5,146	42,612	47,757	10,788
Governance costs:	4	508	1,250	1,758	-
Total Resources expended	5	5,654	43,862	49,515	10,788
Net Incoming/(Outgoing) Resources for the year		16,781	28,400	45,180	(5,036)
<i>Total funds at 1 May 2020</i>		5,009	-	5,009	10,044
<i>Transfer between funds</i>		-	-	-	-
Total funds as at 30 April 2021	6	21,790	28,400	50,189	5,009

All disclosures relate to the continuing operations. There are no recognised gains or losses other than those disclosed above.

Balance sheet as at 30 April 2021

	Notes	£	2021 £	2020 £
CURRENT ASSETS				
Debtors		-	-	-
Cash in Hand/ Bank		50,389	5,009	5,009
		<u>50,389</u>	<u>5,009</u>	<u>5,009</u>
CREDITORS:				
Amount falling due within a year	7	200	-	-
NET CURRENT ASSETS			<u>50,189</u>	<u>5,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>50,189</u>	<u>5,009</u>
CREDITORS:				
Amount falling due more than a year			-	-
NET ASSETS			<u>50,189</u>	<u>5,009</u>
ACCUMULATED FUNDS				
Restricted			28,400	-
Unrestricted			21,790	5,009
			<u>28,400</u>	<u>5,009</u>
TOTAL FUNDS	8		<u>50,189</u>	<u>5,009</u>

a) For the year ending 30 April 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the Trustees and Signed on their behalf:

Signature: *Akinyemi*

Name: Emmanuel Adeyemi Akinyemi

Date: 31st July 2021

Notes to the financial statements for the period ended 30 April 2021

ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors, which have been raised by the Church for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

These are recognised in full in the Statement of Financial Activities in the period in which they are received. Included are income from tithes, offerings, grants, gift aid and interest received during the year from investments and accounted for as restricted or unrestricted-funds.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Debtors

Trade and other debtors are recognised at the settlement amount due.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Creditors & Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. VOLUNTARY INCOME: DONATIONS

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Tithes & Offering	3,182	-	3,182	3,253
Grant Income	16,174	72,261	88,435	2,500
Gift Aid	3,079	-	3,079	-
Total	22,434	72,261	94,696	5,753

3. CHARITABLE ACTIVITIES- (Direct charitable expenditure)

This comprises all expenditure directly related to the objects of the charity. It also includes the expenditure in support of that activity where material.

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Advertising and Promotions	15	129	144	2,090
Music Expenses	-	-	-	207
Equipment	-	-	-	387
Hospitality	-	-	-	240
Insurance	-	168	168	177
Volunter Expenses	-	-	-	187
Rent & Rates	-	-	-	450
Entertaining (Events Cost)	-	-	-	340
Administrative and Office expenses	155	3,766	3,921	896
Travelling & Hotel Expenses	-	-	-	798
Welfare & Outreach	4,725	37,051	41,776	5,017
Misc Expenses	250	1,499	1,749	-
	5,146	42,612	47,757	10,788

4. GOVERNANCE COST

This comprises all costs incurred by the charity in support of the service delivery.

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Accountancy Fees	508	1,250	1,758	-
Total	508	1,250	1,758	-

5. RESOURCES EXPENDED

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Charitable Activities	5,146	42,612	47,757	10,788
Governance Cost	508	1,250	1,758	0
	5,654	43,862	49,515	10,788

6. NET MOVEMENT IN FUNDS FOR THE YEAR

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
At 1 May 2020	5,009	-	5,009	10,044
Surplus/(Deficit) for the year	16,781	28,400	45,180	(5,036)
At 30 April 2021	21,790	28,400	50,189	5,009

7. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Accruals	200	-
Other creditors	-	-
	200	-

8. TOTAL FUNDS

Restricted funds are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

Unrestricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.