

DIVINE ASSEMBLY MINISTRIES

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

Charity Reg. No: 1175463

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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>		<i>5,009</i>	<i>-</i>	<i>5,009</i>	<i>10,044</i>
<i>Transfer between funds</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</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
		50,389		
CREDITORS:				
Amount falling due within a year	7	200	-	-
NET CURRENT ASSETS			50,189	5,009
TOTAL ASSETS LESS CURRENT LIABILITIES			50,189	5,009
CREDITORS:				
Amount falling due more than a year			-	-
NET ASSETS			50,189	5,009
ACCUMULATED FUNDS				
Restricted			28,400	-
Unrestricted			21,790	5,009
TOTAL FUNDS	8		50,189	5,009

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
Volunteer 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.