

Client: DIVINE ENCOUNTER MINISTRY

**ACCOUNTS
FOR THE YEAR
2025**

ERIKSON AND COMPANY LTD
(Accountants and Tax Consultants)

**652 HIGH ROAD LEYTON
LONDON
E10 6RN**

Tel: 02034173450

DIVINE ENCOUNTER MINISTRY
FOR THE YEAR ENDED 31 JULY 2025

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DIVINE ENCOUNTER MINISTRY
CHARITY INFORMATION
FOR THE YEAR ENDED 31 JULY 2025

CHARITY NUMBER: 1189667

REGISTERED OFFICE: BELVEDERE COMMUNITY CENTRE
BELVEDERE
DA17 6AA

ACCOUNTANTS: ERIKSON AND COMPANY LTD
ACCOUNTANTS AND
TAX CONSULTANTS
652 HIGH ROAD LEYTON
LONDON E10 6RN

ACCOUNTANT'S REPORT
DIVINE ENCOUNTER MINISTRY
FOR THE YEAR ENDED 31 JULY 2025

We have examined the accounts of the church for the year ended 31 July 2025 which are set out on pages 5 to 10.

Basis of the Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which in our opinion, attention should be drawn in order to enable proper understanding of the accounting to be reached.

ERIKSON AND COMPANY LTD
(ACCOUNTANTS & TAX CONSULTANTS)
652 HIGH ROAD LEYTON
LONDON E10 6RN
TEL. 02034173450
ERIKSON AND COMPANY LTD
ACCOUNTANTS AND
TAX CONSULTANTS

652 HIGH ROAD LEYTON
LONDON
E10 6RN

DATE 20th MAY 2026.....

DIVINE ENCOUNTER MINISTRY
REPORT OF HONORARY TREASURER
FOR THE YEAR ENDED 31 JULY 2025

The Treasurer has pleasure in presenting the Annual Report and Financial Statements for the year ended 31 July 2025.

Objects of the Church

To seek to glorify God with the preaching of the Gospel and the ministry of the work and impact on the community positively.

Principal Activities

The principal activity of the organisation throughout the period was the propagation of the Word of God.

DIVINE ENCOUNTER MINISTRY
REPORT OF THE HONORARY TREASURER (CONTD.)
FOR THE YEAR ENDED 31 JULY 2025

Church Activities

Spreading the word of God and proclaiming the teachings of Jesus Christ.
Counselling people in respect of their personal problems and looking after people with spiritual needs.

Tangible Fixed Assets for use by the Charity

The organisation had addition to its tangible fixed assets during the period.

Taxation

There was no provision for tax liability on the result of the year as the organisation was Registered Charitable Organisation – Charity No. 1189667.

Appointments and Officers who served

The Officers of the organisation who served during the year were as follows:

Pastor Mrs Eto Roseline Erike-Etchie, Tara Josie Sheen and Evangelist Matty Abugewa Edun

Accountants

Eriksonand Company Ltd has shown their willingness to continue in service. The re-appointment to act as Accountants will be put to the Officers at their meeting.

Trustees

Pastor Eto Roseline Erike-Etchie, Tara Josie Sheen, Pastor Chinedu Obi, Evangelist Matty Abugewa Edun

BY ORDER OF THE HONORARY TREASURER 

DATE 

DIVINE ENCOUNTER MINISTRY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025


	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Endowment</u> <u>Funds</u> <u>£</u>	<u>Total Funds</u> <u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
<u>INCOME</u>						
Incoming resources from donors	2	25,668	-	-	25,668	0
Other incoming resources	2a	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES		<u>25,668</u>	<u>0</u>	<u>0</u>	<u>25,668</u>	<u>0</u>
RESOURCES EXPENDED						
Costs of generating funds	3					
Missionary and Charitable giving	3a	-	-	-	-	0
Activities directly relating to the work of the church	3b	16,008		-	16,008	0
Church management and administration	3c	<u>858</u>	<u>0</u>	<u>0</u>	<u>858</u>	<u>0</u>
TOTAL RESOURCES EXPENDED		<u>16,866</u>	<u>0</u>	<u>0</u>	<u>16,866</u>	<u>0</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>8,802</u>	<u>0</u>	<u>0</u>	<u>8,802</u>	<u>0</u>
GAINS AND LOSSES ON INVESTMENTS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

DIVINE ENCOUNTER MINISTRY
STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2025

	<u>£</u>	<u>2025</u> <u>£</u>	<u>£</u>	<u>2024</u> <u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Assets		2,509			-
<u>CURRENT ASSETS</u>					
Debtors & Prepayments	36,118			-	
Cash at Bank	175			-	
Cash in Hand	-			-	
	<u>0</u>			<u>0</u>	
		<u>36,293</u>			<u>0</u>
		38,803			0
<u>CURRENT LIABILITIES</u>					
(Amount falling due within one year)					
Other Creditors and Accruals		<u>(100)</u>			<u>(0)</u>
		38,703			0
<u>LONG TERM LIABILITY</u>					
(Amount falling due more than one year)					
Bank Loans		<u>29,900</u>			<u>0</u>
		<u>8,802</u>			<u>0</u>
<u>FINANCED BY:-</u>					
<u>ACCUMULATED FUNDS</u>					
Balance B/F	-			0	
		<u>8,802</u>		<u>0</u>	
<u>Add:</u> (Deficit)/Surplus			<u>8,802</u>		<u>0</u>

APPROVED BY THE BOARD OF TRUSTEES ON 26-05-2026

TRUSTEE



PASTOR MRS ETO ROSELINE ERIKE-ETCHIE

CHAIRPERSON

DIVINE ENCOUNTER MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

- a. The accounts are prepared under the historical cost convention with the exception of investments which are stated at market value. They comply with the requirements of Statement of Recommended Practice 'Accounting Charities' ('SORP') and are in accordance with applicable accounting standards.
- b. General accumulated funds are funds available to the church for its general purposes and include funds designated by the Church for a particular purpose; the use of such designated funds remains at the discretion of the Church's Trustees.
- c. There is no Restricted Fund at the moment.
- d. The governance, management and administration expenses reported in note 3 relate to the whole of the Church's activities and a proportion of these charges are allocated to expenditure headings on a basis consistent with the use of the resources.
- e. Investments are stated at market value. It is the Church's policy to keep valuations up to date such that when investments are sold there is no gain or loss arising to previous years.
- f. Tangible assets are included at cost and depreciation is provided on a straight line basis, in order to write off the assets over their useful lives.
- g. All expenditure is accounted for on an Accrual Basis.

The depreciation rates are as follows:

Freehold buildings	Nil
Printing equipment and computer hardware	10%
Fixtures and Fittings	10%
Equipment	20%

2. INCOMING RESOURCES

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Total Funds</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2025</u>	<u>2024</u>
<i>Incoming resources from donors</i>					
Planned giving:					
Tithes	1,885	-	-	1,885	-
Offering	3,709	-	-	3,709	-
Anniversary	12,280	-	-	12,280	-
Thanks giving	500	-	-	500	-
Donations	7,295			7,295	-
Others/Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES	<u>25,668</u>	<u>0</u>	<u>0</u>	<u>25,668</u>	<u>0</u>

DIVINE ENCOUNTER MINISTRY
NOTES TO THE FINANCIAL STATEMENTS (CONTD.)
FOR YEAR ENDED 31 JULY 2025

2a	<u>INTEREST</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
	Bank Interest	0	0
		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>

2b.	<u>FIXED ASSETS</u>	<u>Equipment</u>	<u>Fixtures & Fittings</u>	<u>Total</u>
		20%	10%	
	<u>Cost</u>	<u>£</u>	<u>£</u>	<u>£</u>
	At 1 August 2024	0	-	0
	Addition	<u>3,137</u>	<u>0</u>	<u>3,137</u>
	At 31 July 2025	<u><u>3,137</u></u>	<u><u>0</u></u>	<u><u>3,137</u></u>

Aggregate Depreciation

B/F - 1 August 2025	-	-	-
Charge for the year	<u>627</u>	<u>0</u>	<u>627</u>
At 31 July 2025	<u><u>627</u></u>	<u><u>0</u></u>	<u><u>627</u></u>

Net Book Value

At 31 July 2025	<u><u>2,509</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
At 31 July 2024	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

DIVINE ENCOUNTER MINISTRY
NOTES TO STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

		<u>2025</u>			<u>2024</u>	
	£	£	£	£	£	£
<u>TOTAL INCOMING RESOURCES</u>						
Tithes	1,885			-		
Offering	3,709			-		
Anniversary	12,280			-		
Thanks giving	500			-		
Donations	7,295			-		
Others	<u>0</u>	25,668		<u>0</u>	0	
Interest from Deposit Accounts		<u>0</u>			<u>0</u>	
			25,668		0	0
<u>EXPENDITURES</u>						
A	<u>MISSIONARY /CHARITABLE GIVING</u>					
Missionary giving	<u>0</u>	0		<u>0</u>	0	
B	<u>CHURCH RUNNING ACTIVITIES</u>					
Rents	2,767			-		
Light & Heating	-			-		
Water Rate	-			-		
Advertisement & Flyers	1,442			-		
Honourarium	2,299			-		
Legal & Professional fees	-			-		
Printing Postages & Stationeries	-			-		
Musicians & Entertainments	610			-		
Telephone Expenses	101			-		
Computer Software	-			-		
Insurance	0			-		
Charitable Activities	<u>2,137</u>	9,357		<u>3,670</u>	0	
C	<u>CHURCH MAINTENANCE</u>					
Church Cleaning	-			-		
Repairs & Maintenance	500			-		
Waste Removal	-			-		
Decorations	<u>1,637</u>	2,137		<u>0</u>	0	

DIVINE ENCOUNTER MINISTRY
NOTES TO THE FINANCIAL STATEMENTS (CONTD.)
FOR THE YEAR ENDED 31 JULY 2025

D	<u>EVANGELISM</u>						
	Transport & Travelling	170		0	-		
		<u>30</u>	200	<u>0</u>	0		
E	<u>WELFARE/COMMUNITY EXPENSES</u>						
	Welfare	4,314		0			
	Community Expenses	<u>0</u>	4,314	<u>0</u>	0		
F	<u>ADMINISTRATION</u>						
	Sundry Expenses	131		-			
	Pastorial Expenses	-		-			
	Accountancy fee	100		0			
	Depreciation	627		0			
	Bank Charges	<u>0</u>	858	<u>0</u>	0	<u>0</u>	
	NET INCOMING/(OUTGOING) RESOURCES		8,802				<u>0</u>

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total Funds</u>	
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
3. RESOURCES EXPENDED						
3a.	<i>Missionary and charitable giving:</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3b.	<i>Activities directly relating to church work</i>					
	Church - running expenses	9,357	-	-	9,357	-
	Church maintenance	2,137	-	-	2,137	-
	Evangelism	200	-	-	200	-
	Welfare/Community Expenses	<u>4,314</u>	<u>0</u>	<u>0</u>	<u>4,314</u>	<u>0</u>
		<u>16,008</u>	<u>0</u>	<u>0</u>	<u>16,008</u>	<u>0</u>
3c.	<i>Church management and administration</i>					
	Administration 1	231	-	-	231	0
	Administration 2 (Depreciation)	627	-	-	627	0
	Bank Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>858</u>	<u>0</u>	<u>0</u>	<u>858</u>	<u>0</u>
	TOTAL RESOURCES EXPENDED	<u>16,866</u>	<u>0</u>	<u>0</u>	<u>16,866</u>	<u>0</u>

DIVINE ENCOUNTER MINISTRY
NOTES TO THE FINANCIAL STATEMENTS (CONTD.)
FOR THE YEAR ENDED 31 JULY 2025

4 **BANK BALANCES**

Account No. 1	175	-	-	175	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>175</u>	<u>0</u>	<u>0</u>	<u>175</u>	<u>0</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total Funds</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
5 <u>CREDITORS AND ACCRUALS</u>					
Balance B/F	-	-	-	-	-
Less Payments	-	-	-	-	-
Accountancy and Book-keeping	100	-	-	100	-
Others	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>

6 **LONG TERM LIABILITY**

Bank Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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