

**THE GREAT DIVINE HOLY ORDER
OF THE THIRD ERA
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2021**

THE GREAT DIVINE HOLY ORDER OF THE THIRD ERA

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THE GREAT DIVINE HOLY ORDER OF THE THIRD ERA

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 30 JUNE 2021**

Trustees	Tolulope Babatunde Oloniyo, Chair Olamide Elufisayo Olagbaju, Secretary Dr Richard Babatunde Ajuwon Adeyamu Babatunde Oke Timothy Ogundana
Charity registered number	1190014
Principal office	Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

THE GREAT DIVINE HOLY ORDER OF THE THIRD ERA

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the The Great Divine Holy Order of the Third Era for the period 19 June 2020 to 30 June 2021.

Objectives and activities

a. Policies and objectives

The charity's objects are the advancement of the Christian faith in accordance with the Statement of Faith by any means whatsoever including but not limited to the preaching and proclamation of the Christian Gospel, and the teaching of Christian doctrine, the prevention or relief of poverty by such means as the Trustees may from time to time think fit, and to advance Christian ethics and morality by such means as the Trustees may from time to time.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

1. We started effectively in July 2020 with a new Leadership Team and church organisational structure. Each department now falls within a specific group and all volunteers are working together within their purview to carry and fulfil the overall vision of the church.

2. In response to the Covid-19 pandemic, we have transitioned to virtual gatherings, in accordance with UK government advice and to ensure the safety of our congregation. Our services are now via Zoom Meetings, which enables us to reach and minister to a much wider Members and community of individuals. We have introduced dynamic and interactive elements to our Zoom meetings welcoming a range of voices to the virtual pulpit to take different segments of the Virtual services.

3. We have held a range of themed, personal development and empowering virtual seminars, facilitated by professional members sharing wisdom and engaging in inspiring discussions on a variety of topics, including-but not exclusive to; Career, Finance, Spiritual and physical development, Mental health, Children with special needs, Marriage Institution, and Parenting.

4. Before Covid-19 pandemic, outdoor activities tagged- The Family Fun Day, were organized, where the church members interacted with our Local community, family, and friends. Sports, games, and Lecture series were carried out.

These events have been an opportunity to welcome both existing church members and those from the wider community alike.

6. We have welcomed a range of topics and questions from the congregation to our midweek Bible study classes, promoting private and collective study of His Word, as well as enriching, thought-provoking and inspiring group discussions, as we seek to discover God's truth on the matters raised.

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TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2021

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

As a Church, we have donated and contributed to many diverse charities that empower the vulnerable and those in challenging circumstances, especially in this unprecedented season, whilst continuing to encourage and reach out to its members, providing financial and practical support where required.

We have supported the following charities since the first UK Lockdown in March 2020 to present.

Peckham Methodist church
Centrepont Homeless Charity
Shelter UK
NSPCC
Christian Aid
UNICEF
Marie Curie
British Legion
Alzheimer's Society
Tommy's Charity
Mind Charity

Achievements and performance

a. Main achievements of the Charity

Our Children and Youth virtual classes have been fun, interactive, and dynamic. The teachers responsible for every age group have found unique, engaging, and diverse ways to explore the curriculum with the youths in these unique circumstances, whilst empowering them to share and exchange with one another confidently.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves will be always maintained.

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TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2021

Structure, governance and management

a. Constitution

The Great Divine Holy Order of the Third Era is a registered charity, number 1190014, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

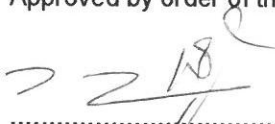
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Bro Tolulope Oloniyo
Chairman


.....
Bro Olamide Olagbaju
Secretary

Date: 21 January 2022

THE GREAT DIVINE HOLY ORDER OF THE THIRD ERA

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 30 JUNE 2021

Independent examiner's report to the Trustees of The Great Divine Holy Order of the Third Era ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 30 June 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Jack Fryer

Dated: 21 January 2022

ACA

Hedley Dunk Limited

Trinity House
3 Bullace Lane
Dartford
Kent
DA1 1BB

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £
Income from:			
Charitable activities	3	78,448	78,448
Investments	4	412	412
Total income		<u>78,860</u>	<u>78,860</u>
Expenditure on:			
Charitable activities	5	12,852	12,852
Total expenditure		<u>12,852</u>	<u>12,852</u>
Net movement in funds		<u>66,008</u>	<u>66,008</u>
Reconciliation of funds:			
Net movement in funds		66,008	66,008
Total funds carried forward		<u>66,008</u>	<u>66,008</u>

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 8 to 12 form part of these financial statements.

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**BALANCE SHEET
AS AT 30 JUNE 2021**

	Note	2021 £
Fixed assets		
		-
Current assets		
Cash at bank and in hand		68,861
		68,861
Creditors: amounts falling due within one year	9	(2,853)
Net current assets		66,008
Total assets less current liabilities		66,008
Net assets excluding pension asset		66,008
Total net assets		66,008
Charity funds		
Restricted funds	10	-
Unrestricted funds	10	66,008
Total funds		66,008

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Bro Tolulope Oloniyo
 Chairman

Date: 21 January 2022

The notes on pages 8 to 12 form part of these financial statements.

THE GREAT DIVINE HOLY ORDER OF THE THIRD ERA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2021

1. General information

The Great Divine Holy Order of the Third Era is a Charitable Incorporated Organisation registered in England under number CE022234 and charity number 1190014. The registered office is situated at Trinity House, 3 Bullace Lane, Dartford, Kent, DA1 1BB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Great Divine Holy Order of the Third Era meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.5 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.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 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 Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Religious activities	25,991	25,991
Transfer from antecedent organisation	52,457	52,457
	<u>78,448</u>	<u>78,448</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Rent	410	410
Bank interest	2	2
	<u>412</u>	<u>412</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Religious activities	<u>12,852</u>	<u>12,852</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Religious activities	<u>12,852</u>	<u>12,852</u>

7. Independent examiner's remuneration

	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (including VAT)	<u>750</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2021

8. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 30 June 2021, no Trustee expenses have been incurred.

9. Creditors: Amounts falling due within one year

	2021 £
Other loans	2,103
Accruals and deferred income	750
	<u>2,853</u>

10. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds			
General Funds - all funds	<u>78,860</u>	<u>(12,852)</u>	<u>66,008</u>

11. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	<u>78,860</u>	<u>(12,852)</u>	<u>66,008</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2021**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	68,861	68,861
Creditors due within one year	(2,853)	(2,853)
Total	<u><u>66,008</u></u>	<u><u>66,008</u></u>