DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

COMPANY REGISTERED NUMBER 06813724

CHARITY REGISTERED NUMBER 1146021

LONDON ACCOUNTANCY PRACTICE
SOJOURNER TRUTH CENTRE
161 SUMNER ROAD
LONDON SE15 6JL

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ADMINISTRATIVE/LEGAL INFORMATION

REGISTRATION DETAILS	DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) is an incorporated organisation registered as a Company limited by guarantee in England and Wales – Company Registered Number: 06813724 and Charity Registered Number 1146021.
GOVERNING DOCUMENT	DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) the Companies Act 2006 and Memorandum and Articles of Association.
DIRECTORS/TRUSTEES	Rev Sr. Magdalene Ubogu.....Director Rev. Sr. Theresa Umeania.....Director
REGISTERED OFFICE	DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) 46 LATIMER, BEACONSFIELD ROAD London SE17 2EN
BANKERS	HSBC LONDON BRIDGE 28 BOROUGH HIGH STREET LONDON SE1 1YB
INDEPENDENT EXAMINERS	London Accountancy Practice Sojourner Truth Centre 161 Sumner Road London SE15 6JL

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The directors/trustees present their report and financial statements for the year ended 31 DECEMBER 2025.

PRINCIPAL ACTIVITIES

The objects of the DAUGTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) are:

a) Provision of education, training and assessment based on methodologies that combine theory through tutorials, seminars and workshops with actual work experience gained, on the job training; the training courses are structured on modular basis and focus on units of competence at National Vocational Qualification awards at all levels preparing people mainly for work within the health and social care sectors as well as preparing them for further studies in other fields or employment.

b) Provision of Home Care Service – (Domiciliary Care Agency)

c) Provision of centres for family worship, religious education, spiritual advancement and support of biblical evangelisation and provide personnel for direct conduct of these activities.

d) Provision of facilities that are essential for rehabilitation and handicapped members of the world community when and where possible in the world.

e) Provision of facilities for recreation or other leisure time occupations for ages members of the community in the interest of social welfare with the object of improving the conditions of life for those in need.

f) Contributing to alleviating human suffering caused by natural disasters particularly as they affect the children, elderly and handicapped members of the world community.

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF DIRECTORS AND TRUSTEES RESPONSIBILITIES

The Directors, who are also the trustees of the Company, are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company at the end of the year and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The directors/trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Company. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Sign.....Director

Magdalene Ubogu

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)
REPORT OF THE DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

The results of the year's operation are set out in the attached financial statements. The net movement in funds for the year amounted to £9,787. The retained reserves at 31 DECEMBER 2025 amounted to £16,2 99 surplus.

The trustees have been aware of the need to comply with good practice guidelines on free reserves and DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) policy is included in the notes to the accounts.

RISK MANAGEMENT

The trustees have examined the major risk which DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) faces and believe that maintaining our free reserves at a reasonable level, combined with our annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks.

TANGIBLE FIXED ASSETS

The Company keeps a register of fixed assets

FUNDS AVAILABLE

The present level of funding is adequate to support the continuation of the Company operations for the medium term, and the trustees consider the financial position of the Company to be satisfactory.

VOLUNTEERS

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK) recognises the significant contributions made by volunteers.

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE UK
(A CHARITY AND COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 DECEMBER 2025, which are set out on pages 8 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. I confirm that no material matters have come to my attention which gives me cause to believe that:
• The 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.

Signature: ..... Dated 30/10/2026.

Ade Adebambo, MBA, ACMA, ACIS
London Accountancy Practice
Sojourner Truth Centre
161 Sumner Road
London SE15 6JL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

INCOMING RESOURCES	Unrestricted fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£
Fees/Collection	41,503	0	41,503	84,508
Bank Interest	75		75	349
	41,578	**0**	**41,578**	**84,857**
TOTAL RESOURCES EXPENDED				
Direct Charitable Costs	55,608	0	55,608	75,070
	55,608	**0**	**55,608**	**75,070**
Net Incoming Resources	-14,030	0	-14,030	9,787
Balance Brought Forward (01 Jan 2025)	16,299	0	16,299	6,512
Balance Carried Forward (02 Jan 2026)	**2,269**	**0**	**2,269**	16,299

DAUGHTERS OF DIVINE LOVE
BALANCE SHEET
AS AT 31 DECEMBER 2025

	2,025	2,024
FIXED ASSETS	£	£
CURRENT ASSETS		
Cash at bank - Main A/C 31598732	526	1,276
Cash at bank - Money Manager A/C 31598740	3,493	15,873
Total Current Assets	**4,019**	**17,149**
LIABILITIES: Amounts falling due within 1 year		
Creditors & Accruals	1,750	850
NET CURRENT ASSETS / (LIABILITIES)	**2,269**	**16,299**
TOTAL NET ASSETS	**2,269**	**16,299**
CHARITY FUNDS		
Unrestricted Funds	2,269	16,299
Restricted Funds	0	0
TOTAL FUNDS	**2,269**	**16,299**

The directors who are also trustees consider that for the year ended 31 DECEMBER 2025; the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain the audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to companies subject to small company's regime.

The financial statements on pages 7-8 were approved by the board of directors on

.....29/10/2026.....and signed on its behalf by

Sign.....Mubogu.....Director

Magdalene..Ubogu.

DAUGHTERS OF DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

(a) Basis of preparation

(i) These accounts are the Accounts of DAUGHTERS DIVINE LOVE TRAINING AND ASSESSMENT CENTRE (UK).

(ii) This account has been prepared on an accruals basis and includes income and expenditure as they are earned or incurred, rather than as cash is received or paid.

(iii) The recommendations of the Statement of Recommended Practice have been followed in the preparation of these accounts

(b) Fund Accounting

(i) The Company's general fund consists of funds, which the Company may use for its purposes at its discretion.

(ii) The Company's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

(c) Voluntary Income

(i) All voluntary income is included upon receipt.

(ii) Grants receivable are credited to income immediately

(d) Investment Income

Credit is taken for interest when the interest falls due for payment.

(e) Administration Expenditure

Administration expenditure comprises costs incurred in running the Company. Where applicable, some of these costs have been treated as direct charitable Expenditure.

(f) CREDITORS	2026 £	2025 £
Accountancy Fees/Bookkeeping	*900*	*850*

DAUGHTERS OF DIVINE LOVE
TRAINING AND ASSESSMENT CENTRE (UK)
DETAILED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2025

INCOMING RESOURCES	**Unrestricted Fund**	**Restricted Fund**	**Total 2025**	**Total 2024**
	£	£	£	£
SWL & MH Trust	0	0	0	3,174
LB Wandsworth	21,933	0	21,933	78,764
Southwark Council	0	0	0	1,960
Fee/ Collection	9,675	0	9,675	360
NHS DSC SE London	9,895	0	9,895	250
Bank Interest	75	0	75	349
Total Income	**41,578**	**0**	**41,578**	**84,856**
OUTGOING RESOURCES				
Salaries & Staff Payments	29,633	0	29,633	33,300
HMRC	0	0	0	529
Pension Contributions	3,935	0	3,935	2,400
Transport/Travelling+ fuel	2,389	0	2,389	2,369
Rent/Rates	10,096	0	10,096	11,350
Stationery/Postage & Printing	22	0	22	45
Maintenance	2,432	0	2,432	2,542
African Mission	0	0	0	10,100
Lap tops+ Compliance & software	1,809	0	1,809	1,537
Telephone & Internet & website	1,502	0	1,502	1,493
DBS	65	0	65	1,904
UK Visa Immigration	0	0	0	1,530
Care Quality Commission	587	0	587	712
Utilities/Sky Digital	465	0	465	1,048
Insurance(Public ltd Liability and Car)	1,320	0	1,320	1,035
Parking Charge & Badge	74	0	74	888
Payroll	0	0	0	712
Membership Renewal/Subscription	288	0	288	648
Accountancy Fee	900		900	850
Bank Charges	94	0	94	78
Total Resources Expended	**55,609**	**0**	**55,609**	**75,070**