Divine Eagles Evangelical Church

REPORT AND ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER 2025

CHARITY NUMBER 1194584

Divine Eagles Evangelical Church

Contents	Pages
Adminstrative Information	1
Report of the Trustees	2
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6

Divine Eagles Evangelical Church

Administrative Information

Charity Name:	Divine Eagles Evangelical Church
Charity Registration :	1194584
Registered Office and Operational Address:	2 Alder House The Avenue Tunbridge Wells TN2 3FU
Trustees:	Lydia Nwaotite Dinesh Kowlessur Marie Swamba
Independent Examiner	TPC Consult (UK) Ltd Unit A 82 James Carter Road Mildenhall IP28 7DE

Divine Eagles Evangelical Church

Report of the Trustees for the year ended 31 December 2025

The Trustees, are pleased to present the annual report together with the accounts for the year ended 31 December 2025

Structure, Governance & Management

The Charity was registered with Charity Commission on the 25th of May 2021. Its governing document is a CIO Foundation constitution. The Charity is governed by a board of trustes whom meets regularly to review, plan activities and monitor the financial position.

Objectives & Activities

The charity is established with a primary objective:
To advance the Christian Religion in accordance with its Statement of belief for the benefit of the public in United Kingdom and in other parts of the world, as the trustees may think fit from time to time. These objectives are charitable and our services are open to the members of the public.

The Trustees confirm that they have complied with the requirments of section 17 of the Charity Act 2011 to have due regards to the public bene published by the Charity Commission for Engalnd and Wales. This is considered when deciding activities the charity should undertake.

Achievement in the period

The Organisation continues to hold successful meetings throughout the year in which individuals were equipped and educated on the principles of the Christian faith. The Charity organised and was able to carry out its yearly activities and conferences. Some of the charity activities are cc through zoom which drew different participates across the UK and globally.

Public Benefits Statement:

Divine Eagles Evangelical Church is a family focused charity. As a result, most of our programmes are tailored towards the holistic development and support of the family unit. Training, confrences and workshop were held for the benefit of the church members and the community.

Financial Review

The results for the financial year are shown on page 5. The Charity's net movement in funds shows a surplus of £1239. Trustees' responsibliltie financial statements are described on page 4. The principal funding sources for the charity are currently by Tithe & Offering collection during its sections.

Future Development

In addition to its usual weekly programmes. The charity intends to host workshops, conferences on various topical issues affec its community.
Financial seminars will be holding to support the public with manageing and investment highlights to help eleviate poverty and ecourage people
There will be focus on young people to engage them with scriptural teachings on morality and responsibilities to be useful citizens.

Divine Eagles Evangelical Church

Report of the Trustees for the year ended 31st December 2025

Reserve Policy

It is the policy of the charity to ensure unrectricted funds are kept at a level which provides sufficient funds to cover management, administration and support costs on an on-going basis.

It is also its policy to keep any surplus liquid fund in short-trem deposits which can be readily acccessed and where the capital is protected. The objective of the investment policy is to maximise interest while limiting risk. This policy is adopted as the surplus funds are expected to be used in the near future to fund future committment.

Risk Management

The Trustees have conducted a review of the major risks which the charity is exposed, in particular those to operations and finances of the charity. The Trustees review the risk regularly at their meetings and are satisfied that systems are in place to mitigate exposure to major risks at all time.

Appropriate DBS checks, supported by relevant training and regularly reviewed policies are made for all those who work with children or other vulnerable groups within the Charity. Where appropriate, systems have been estabalished to mitigate the risk the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions.

Members of the Board of Trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:
So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information.

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

Lydia Nwaotite
Trustee
Date: 29th October 2026

Divine Eagles Evangelical Church

Statement of Financial Activities for the year ended 31st December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOME	3				
Income from:					
Donations		-	-	-	3897
Charitable Activities		-	-	-	-
Investment income		-		-	-
Other		582	-	582	253
Total		582	-	582	4150
Expenditure	4				
Expenditure on:					
Raising fund		-			
Charitable Activities		0	-	-	2,106
Other		250	-	250	805
Total		250	-	250	2911
Net Income / Expenditure		332	-	332	1239
Other Recorgnised gain / (Loss)					
Gain on revaluation of fixed asset		-	-		
Net movement in funds		332	-	332	1239
Reconciliation of Funds		-	-	-	-
General Fund		-582	-	-582 -	1,821
Total Fund carried forward	7	-250	-	-250	-582

Divine Eagles Evangelical Church

Balance Sheet as at 31st December 2025

	Notes	Unrestricted Fund	Restricted Fund	2025 Total Fund	2024 Total Fund
				£	£
Fixed assets					
Tangible assets	5	-	-	-	-
Total Fixed Asset		-	-		
Current assets					
Cash at bank and in hand	6	0.18	-	0.18	18
Debtors	7	-	-	-	100
Total Current Asset		0.18	-	0.18	118
Creditors: amounts falling due within one year	8	250	-	250	700
Net Current Assets / (Liabilities)		-250	-	-250	-582
Total Assets less Current Liabilities		-250	-	-250	-582
Creditors amount falling due after one year		-	-	-	-
		-250	-	-250	- 582
Fund of the Charity	9				
Restricted Funds		-		-	-
Unrestricted Funds		-250		-250	657
Total funds		-250	-	-250	657

We approve the Financial Statement, which comprises the Statement of Financial Activities, the Balance Sheet and the related Notes.

We acknowledge our responsibility for the Financial Information including the appropriation of the applicable Financial Reporting framework as set out in the notes.

Signed on behalf of all the Trustees.

Name: Lydia Nwaotite
Position: Trustee

Date of Approval: 29th October 2026

Divine Eagles Evangelical Church

Notes to the financial statements for the year ended 31st December 2025

1. BASIS OF PREPARATION
The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statement are summari
The accounting policies have been applied consistently throughout the year.

1.1 These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwis
in the relevant note(s) to these accounts.The accounts have been prepared in accordance with the Statement of Recommended Practice: Acco
and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of I
(FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), ar
Charities Act 2011.

The charity meets the definition of a public benefit entity as defined by FRS102

1.2 Going Concern: The trustees consider that there are no material uncertaintyies in respect of the Charity's ability to continue as a going conc
Therefore the accounts are prepared on a going concern basis.

1.3 No changes to the accounting estimates have occurred in the reporting period.

2. ACCOUNTING POLICIES
These standard list of accounting policies has been applied by the charity:

2.1 Recognition of Income
These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grant and Donations:
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government Grant: When the charity has received government grants in the reporting period.

Tax reclaims on donations and gifts:
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is cons
part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified

Donated Goods: Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer help: The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.3 EXPENDITURE AND LIABILITIES
Liabilities Recorgnition:
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resourc
obligation can be measured with reasonable certainty.

Support Costs and governance Cost:
Support costs are allocated between the principal activities of the Charity's charitable activities, generating income and governance. Governanc
comprise all involving public accountability of the charity and its compliance with regulation and good practice. Where cost are are not directly a
allocation is based on an estimation of the time spent or by reference to income generated on the various activities.

2.4 Fund accounting
Unrestricted general funds can be used in accordance with the charitable objects at the descretion of the trustees. Designated funds are unrest
but have been set aside at the descretion of the trustees for specific purposes.

Restricted funds are subject to a specific conditions by donors as to how they may be used.

Notes to the financial statements for the year ended 31st December 2025

Creditors
Creditors are measured at settlement amounts less any trade discounts

2.4 Tangible fixed ASSETS and Depreciation
Tangible fixed assets are stated at cost less depreciationm. Assets costing less than £1000 are expensed rather than capitalised. Depreciation provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life as follows:

Plant and Machinary 33%

Debtors
Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at cash.

Current Assets
These include cash on deposit and cash equivalents with a maturity of less than one year

3. INCOME

	Unrestricted Fund	Restricted Fund	2025	2024
	£	£	£	£
Donation and Legacies				
Tithe	-	-	-	1,817
Offering	-	-	-	2,080
	-	-	-	3,897
Charitable Activities				
Fund raising	-	-	-	-
	-	-	-	-
Investment Income:				
Bank Interest	-	-	-	**0**
	-	-	-	-
Other				
Partner & Seed	582		582	253
	582	-	582	253
Total Income	582	-	582	4,150

Notes to the financial statements for the year ended 31st December 2025

4. EXPENDITURE

	Unrestricted Fund	Restricted Fund	2025	2024
Fund Raising Cost			£	£
	-	-	-	-
	-	-	-	-
Charitable Expenditure				
Venue Hire	-	-	-	-
Travel & Subsistence	-	-	-	150
Printing,Postage& Stationery	-	-	-	30
Hospitality/ Refreshment	-	-	-	691
Conferences & Events	-	-	-	660
Food Bank	-	-	-	-
Music and Choir	-	-	-	80
Honorarium	-	-	-	300
Church Equipments	-	-	-	195
Welfare	-		-	-
Donation	-	-	-	-
Total	-	-	-	2,106
Other				
Support costs				
Media and Internet	-		-	-
Utilities	-		-	-
Office Administration	-		-	315
Professional and Consultancy	-		-	190
Accountancy & Professional Services	250		250	300
Total	250	-	250	805
Total Expenditture	250	-	250	2,911

5. TANGIBLE FIXED ASSETS

	Equipment	Furniture & Fitting
	£	£
COST		
At 1 January 2025	-	-
Additions in period	-	-
At 31 December 2025	-	-
DEPRECIATION		
At 1 January 2025	-	-
Charge in period	-	-
At 31st December 2025	-	-
NET BOOK VALUE		
At 31st December 2025	-	-
NET BOOK VALUE		
At 31 December 2024	-	-

Notes to the financial statements for the year ended 31st December 2025

6. Cash at bank and at hand			2025	2024
	£	£	£	£
Cash	0.18	-	0.18	18

7. DEBTORS			2025	2024
	£	£	£	£
Debtor	-	-	-	-
Prepayments	-	-	-	-
	-	-	-	-

8. CREDITORS: Amounts falling due within one year			2025	2024
	£	£	£	£
Creditors	-		-	-
Accruals	250	-	250	700
	250	-	250	700

9. FUNDS	Unrestricted Fund	Restricted Fund	Total Fund	Total Fund
			2025	2024
	£	£	£	£
General Funds	-582	-	-582	-1821
Surplus (Deficit) for the year	332	-	332	1239
Total Fund	-250	-	-250	-582

10. Trustee Remuneration & Related Pay Transactions
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. All works was carried out by volunteers for whom the Trustees are very grateful to.