

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Heaven's Gateway Ministries

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for the Year Ended 31 December 2021

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Report of the Trustees  
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

"The objectives of Heaven's Gateway Ministries are;

1. Advancement of the Christian Faith
2. The relief of poverty
3. Helping building up people by maximising their potentials
4. To help rebuilding lives - up who will build a good society
5. Raising men and women who will be able to help others live responsible lives.

The principle activities of the church are Christian worship, Christian outreach programmes to increase Christian awareness and to spread the gospel of our Lord Jesus Christ and the development

of the whole man, spiritually, mentally, physically and socially . There are a number of volunteers who assists in helping to achieve the objectives. These include Elders, Ordained Ministers and other volunteers groups."

**Significant activities**

The principal activities of the charity are Christian worship and involvement of various ministries and ministers of Religion in propagating the Christian Tenets of faith to members (and non-members) who seek to develop an understanding of the Gospel through the various meetings provided by the Church. There is also an extension of the Christian Faith through other direct Community Outreach programmes.

Report of the Trustees  
for the Year Ended 31 December 2021

## **OBJECTIVES AND ACTIVITIES**

### **Public benefit**

The Board of Trustees are pleased to report as follows:

#### The Advancement of Christian Faith

The Trustees of the Charity having due regard for the reporting of public benefit provided by the Charity in line with the Charities Act 2011, are pleased to report that the church has commenced involvement with community focused events and projects providing direct benefit for the public in the UK.

#### Places of Worship

The Charity commits to the promotion of the Christian Faith at its own building in Bexley Heath area of Kent to provide the public with the ongoing opportunity to attend Church services enabling them to grow and develop in the Christian faith, teachings and Principles.

The worship activities make provision for Christian Worship Services, teaching sessions, discipleship classes and prayer meetings throughout the week.

The Church also meets online via zoom on a weekly basis for bible study classes. This platform is open to non-members and provides an avenue to advance Christianity in the community on an informal basis.

#### Evangelism

Evangelism is a core value and outreach strategy of our Church to reach out to communities.

We distribute Christian Tracts in the community, speak to people in parks and public places about the Christian faith, provide light refreshments in parks as we look to engage the community to drive forward the Christian faith. We also collaborate with local churches to promote picnics, BBQ outreach and summer family fun days where food and drinks are provided. The Covid restrictions during 2020 did not enable us to provide the full range of these activities during the year but we hope to resume these in the near future.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **FUTURE PLANS**

The charity aims as part of fulfilling its objectives, to create more facilities and programmes that will help develop the whole man, spiritually, mentally, socially and physically. The charity through teachings and other means aims to maximising potentials and rebuilding more lives so that they can live meaningful and happy lives.

We aim to increase our relevance to the community by investing time, energy and resources into activities and programmes that will help prevent youth crime, depression in people, child abuse and such social vices that are eating deep into the fabric of our society. To enable do this more effectively, this church is aiming at creating more space for our youth and children's by securing large building.

The Charity plans to organise vocational training programmes that will benefit the youths in the community.

Report of the Trustees  
for the Year Ended 31 December 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131031

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

**Organisational structure**

The board of trustees works closely with the management team and other advisers who promote the objectives of the charity. The board of Trustees hold meetings throughout the year and direct the pastoral team to promote the policies, strategies, programmes and projects that are geared towards achieving the charity's objectives.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1131031

**Principal address**

19 Upland Road  
Bexley Heath  
Kent  
DA7 4NR

**Trustees**

O Nwafor  
Mrs O Akinyemi  
Mrs M Ukuoku  
Miss C Nwafor  
C Nwafor

Heaven's Gateway Ministries

Report of the Trustees  
for the Year Ended 31 December 2021

Approved by order of the board of trustees on 24 October 2022 and signed on its behalf by:

O Nwafor - Trustee

Independent Examiner's Report to the Trustees of  
Heaven's Gateway Ministries

**Independent examiner's report to the trustees of Heaven's Gateway Ministries**

I report to the charity trustees on my examination of the accounts of Heaven's Gateway Ministries (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Theo Sehindemi  
CIPFA; FFA

24 October 2022

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		143,780
 <b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Telephone		2,387
Wages and Salary		10,344
Postage and Stationery		1,519
Social Security - HMRC		600
Training and Welfare		9,374
Repairs and Maintenance		6,275
Printing		1,054
Mission		30,199
Cleaning		100
Insurance		2,610
Equipment Expense		570
Software		1,296
Mortgage Loan Repayment		45,559
Motor Expenses		1,343
Light & Heat		1,531
Bank Charges		5
Loan Repayment		4,437
Audit Remn Non-Audit		3,255
 <b>Total</b>		<hr/> 122,458 <hr/>
 <b>NET INCOME</b>		<hr/> 21,322 <hr/>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <u>21,322</u> <hr/>



Heaven's Gateway Ministries

Balance Sheet  
31 December 2021

	Notes	Unrestricted fund £
<b>FIXED ASSETS</b>		
Tangible assets	3	643,426
<b>CURRENT ASSETS</b>		
Debtors	4	9,234
Cash in hand		<u>3,212</u>
		12,446
<b>NET CURRENT ASSETS</b>		<u>12,446</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		655,872
<b>CREDITORS</b>		
Amounts falling due after more than one year	5	(634,550)
<b>NET ASSETS</b>		<u>21,322</u>
<b>FUNDS</b>	6	
Unrestricted funds		<u>21,322</u>
<b>TOTAL FUNDS</b>		<u>21,322</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2022 and were signed on its behalf by:

O Nwafor - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2021

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021.

**3. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
Additions	<u>647,500</u>	<u>3,100</u>	<u>7,995</u>	<u>658,595</u>
<b>DEPRECIATION</b>				
At 1 January 2021	6,475	-	-	6,475
Charge for year	<u>6,475</u>	<u>620</u>	<u>1,599</u>	<u>8,694</u>
At 31 December 2021	<u>12,950</u>	<u>620</u>	<u>1,599</u>	<u>15,169</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>634,550</u>	<u>2,480</u>	<u>6,396</u>	<u>643,426</u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors	£ <u>9,234</u>
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**5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

Other creditors	£ <u>634,550</u>
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**6. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>		
General fund	<u>21,322</u>	<u>21,322</u>
<b>TOTAL FUNDS</b>	<u>21,322</u>	<u>21,322</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,780	(122,458)	21,322
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>143,780</u>	<u>(122,458)</u>	<u>21,322</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Gifts	1
Donations	101,212
Gift aid	<u>42,567</u>
	<u>143,780</u>

**Total incoming resources** 143,780

**EXPENDITURE**

**Charitable activities**

Repairs and Maintenance	6,275
Printing	1,054
Postage and stationery	1,519
Training and Welfare	9,374
Mission	<u>30,199</u>
	48,421

**Support costs**

**Management**

Wages	10,344
Social security	600
Insurance	2,610
Light and heat	1,531
Telephone	2,387
Cleaning	<u>100</u>
	17,572

**Finance**

Motor Expenses	1,343
Bank charges	5
Mortgage Loan Repayment	45,559
Loan	<u>4,437</u>
	51,344

**Information technology**

Software	1,296
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Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	£
<b>Information technology</b>	
<b>Other</b>	
Equipment Expense	570
<b>Governance costs</b>	
Auditors' remuneration for non audit work	<u>3,255</u>
Total resources expended	<u>122,458</u>
<b>Net income</b>	<u><u>21,322</u></u>