

The Charity Registration Number is :- 1131031

Heaven's Gateway Ministries

Report and Accounts

31 December 2022

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

The legal name of the charity is:- Heaven's Gateway Ministries

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

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved 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.

19 Upland Road
Bexley Heath, Kent
, DA7 4NR
Telephone Email Address Web address

Marian Ukuoku; Obinna Nwafor;
Chikere Nwafor; Chibuikwe Nwafor

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the Christian Religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and distributing literature on the Christian Faith to enlighten others about the Christian Religion.

To prevent and relieve poverty for the public benefit by providing funds, goods and services in such parts of the United Kingdom or the world as the Trustees from time to time may think.

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

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 and abroad.

Places of Worship

The Charity commits to the promotion of the Christian Faith by leasing on a weekly basis a place in the centre of Medway, 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 trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

Significant activities

In addition to services where we all meet, the men, women and youths meet occasionally for separate fellowship to encourage and develop themselves in accordance to God's plan and purpose. It also provides a great opportunity for people to share common issues that may be gender, age, career or role specific. All our services are open to all people, without charge.

We often go out on evangelism to share the good news that God loves the world in our local community, we listen and offer prayers for everyone.

We confirm the trustees have had regard to the Charity Commission's public benefit guidance when carrying out activities to which it's relevant.

We have plans to implement several ideas for community transformation including Coffee Mornings, Food Bank as well as Breakfast and an After School Club when we move into our own Building.

Church members volunteer their time, skills and expertise

Trustees' Annual Report for the year ended 31 December 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment and appointment of new trustees

In making the appointments, the CIO's governing document is checked to ensure that the new trustees are appointed in a proper and legal way.

Preferred candidates, with the required expertise and skill set, are identified and invited to be the first charity trustees. (Subject to formal vetting and approval by the full trustee board.)

The charity's organisational structure.

Organisational structure

The trustee board is responsible for good governance and we strive to govern well.

Trustees are given an induction session along with going through the CIO's governing document and all relevant guides from the Charity Commission.

The Charity governing document and all relevant guides from the Charity Commission are regularly consulted in enabling trustees.

Heaven's Gateway Ministries, and trustees have attended meetings organised aimed at supporting and enabling trustees carry out their roles effectively.

The Charity consists of 4 trustees. There is a Chair, a Secretary and a Treasurer.

Heaven's Gateway Ministries consists of a leadership team of three Pastors, two Elders and one Youth Leader. Within the church, there are various departments and committees, with each having a head of department.

The various departments and committees include the Pastoral Team, Choir, Welfare, Children Department, Youths, Young Adults, Ushers, Technical Team, Prayer and Intercessory Team, Welcome and Follow Up Team, Covenant Men, Covenant Women, Evangelism, Finance, and Building Committee.

The Charity has public liability and indemnity insurance policy up to date.

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	38,177	-
Called up share capital	-	-
Share premium account	-	-
Unrestricted Revenue Funds available for the general purposes of the charity	38,178	-
Unrestricted revaluation reserve	-	-
Designated Revenue Funds	-	-
Designated Fixed Asset Funds	-	-
Total Unrestricted Funds	38,178	-
Restricted Revenue Funds	-	-
Restricted Fixed Asset Funds	-	-
Restricted revaluation reserve	-	-
Total Restricted Funds	-	-
Total Funds	38,178	-

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 6 November 2023.

Obinna Nwafor
Trustee

Heaven's Gateway Ministries

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2022

We report on the financial statements of Heaven's Gateway Ministries for the year ended 31 December 2022, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

Theo Sehindemi - Independent Accountant

Accountants

19 Upland Road

Bexley Heath

Kent

DA7 4NR

This report was signed on 6 November 2023

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2022	2022	2022
	£	£	£
Income & Endowments from:			
Donations & Legacies	167,427	-	167,427
Charitable activities	-	-	-
Other trading activities	-	-	-
Investments	-	-	-
Other	-	-	-
Total income	167,427	-	167,427
Expenditure on:			
Raising funds	-	-	-
Charitable activities	129,250	-	129,250
Other	-	-	-
Tax on surplus on ordinary activities	-	-	-
Total expenditure	129,250	-	129,250
Net gains on investments	-	-	-
Net income for the year	38,177	-	38,177
Transfers between funds	-	-	-
Net income after transfers	38,177	-	38,177
Other recognised gains/(losses)			
Net gains on revaluation of fixed assets	-	-	-
Net actuarial gains on defined pension benefit schemes	-	-	-
Costs of fundamental reorganisation or restructuring	-	-	-
Extraordinary items	-	-	-
Net movement in funds	38,177	-	38,177
Reconciliation of funds:-			
Total funds brought forward	-	-	-
Total funds carried forward	38,177	-	38,177

All activities derive from continuing operations

Statement of application of resources

Heaven's Gateway Ministries - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £
Funds generated in the year as detailed in the SOFA	38,177
Resources applied on functional fixed assets	(528,075)
Investment in programme related investments	-
Resources applied on Intangible assets	-
Resources applied on Heritage assets	-
Net resources available to fund charitable activities	(489,898)

Movements in funds

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2022
	£	£	£
Accumulated funds brought forward	-	-	-
Recognised gains and losses before transfers	38,177	-	38,177
	38,177	-	38,177
(From)/To unrestricted revenue funds	-	-	-
Net actuarial gains on defined pension benefit schemes	-	-	-
Costs of fundamental reorganisation or restructuring	-	-	-
Exceptional items	-	-	-
Closing revenue funds	38,177	-	38,177

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2022

Fixed Asset funds

Fixed asset funds	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
At 1 January	-	-	-
Transfer (to)/from revenue funds	-	-	-
At 31 December	-	-	-

Summary of Funds

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Share capital and share premium	-	-	-
Revenue accumulated funds	38,177	-	38,177
Revenue designated funds	-	-	-
Fixed asset funds	-	-	-
Revaluation reserve fund	-	-	-
Total funds	38,177	-	38,177

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2022

Income and Expenditure account

**Heaven's Gateway Ministries
Income and Expenditure Account for the year ended 31 December 2022 as
required by the Companies Act 2006**

	2022
	£
Income	
Income from operations	167,427
Realised Gains on the disposal of investments	-
Realised gains on disposals of social investments which are programme related	-
Gift aid donations received from subsidiary undertaking	-
Investment income	
Income from investments, other than interest receivable	-
Interest receivable	-
Other operating income	-
Gross income in the year before exceptional items	167,427
Exceptional items:	
Realised gains on disposals of tangible fixed assets held for the charity's own use	-
Realised gains on the disposal of intangible assets	-
Realised net actuarial gains on defined benefit schemes	-
Realised gains on disposals of heritage assets	-
Spare heading for realised gains and losses- replace with text	-
Gross income in the year including exceptional items	167,427
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	123,855
Depreciation and amortisation	5,395
Fundraising costs	-
Governance costs	-
Other expenditure	-
Interest payable	-
Total expenditure in the year	129,250
Extraordinary items	-
Net income before tax in the financial year	38,177
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	38,177
Gift Aid donations made	-
Retained surplus for the financial year	38,177

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Heaven's Gateway Ministries - Balance Sheet as at 31 December 2022

	2022
	£
Fixed assets	
Intangible assets	-
Tangible assets	522,680
Heritage assets	-
Investments held as fixed assets	-
Social investments	-
Total fixed assets	<u>522,680</u>
Current assets	
Stocks	-
Debtors	-
Investments held as current assets	-
Cash at bank and in hand	14,188
Total current assets	<u>14,188</u>
Creditors: amounts falling due within one year	<u>(700)</u>
Net current assets	13,488
	<u>536,168</u>
Total assets less current liabilities	
Creditors: amounts falling due after more than one year	(497,990)
Provisions for contingent assets	-
Net assets	<u>-</u>
Defined benefit pension scheme assets	-
	<u>-</u>
The total net assets of the charity	<u>38,178</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-	
There are no unanalysed prior period funds	
Restricted funds	
Restricted Revenue Funds	-
Restricted Fixed Asset Funds	-
Restricted Revaluation Reserve	-
	<u>-</u>
Unrestricted Funds	
Called up share capital	-
Share premium	-
Unrestricted Revenue Funds	38,178
Unrestricted Revaluation Reserve	-
	<u>-</u>
Designated Funds	
Designated Revenue Funds	-
Designated Fixed Asset Funds	-
	<u>-</u>
Pension reserve	-
	<u>-</u>
Total charity funds	<u>38,178</u>

Heaven's Gateway Ministries - Balance Sheet as at 31 December 2022

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Obinna Nwafor

Trustee

Approved by the board of trustees on 6 November 2023