

The Charity Registration Number is :- 1131031

Heaven's Gateway Ministries

Report and Accounts

31 December 2023

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

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

The charity is also known by its operating name, N/A

The charity's areas operation and UK charitable registration.

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

Legal structure of the charity

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.

The principal operating address is :-

19 Upland Road
Bexley Heath, Kent
, DA7 4NR

Marian Ukueku; Obinna Nwafor;
Chikere Nwafor; Chibuike 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.

Trustees' Annual Report for the year ended 31 December 2023

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.

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.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees' Annual Report for the year ended 31 December 2023

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.)

Potential trustees are vetted. Checks are carried out to ascertain candidates have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case.

Candidates are asked to consider and declare any existing or potential conflicts of interest.

Appropriate checks from the Disclosure and Barring Service are conducted.

In the light of the checks and declarations, the trustees decide to go ahead and formalise the appointment of new trustees.

Trustees meet and decide on the appointment of each new Trustee and the office they hold.

All new trustees are given a copy of the CIO's governing document and all relevant documents and guides from the Charity Commission.

All new trustees are introduced to the church and the office they hold.

Trustees' Annual Report for the year ended 31 December 2023

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 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net (expenditure)/income	(2,086)	19,589
Called up share capital	-	-
Share premium account	-	-
Unrestricted Revenue Funds available for the general purposes of the charity	37,094	19,590
Unrestricted revaluation reserve	-	-
Designated Revenue Funds	-	-
Designated Fixed Asset Funds	-	-
Total Unrestricted Funds	37,094	19,590
Restricted Revenue Funds	-	-
Restricted Fixed Asset Funds	-	-
Restricted revaluation reserve	-	-
Total Restricted Funds	-	-
Total Funds	37,094	19,590

Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

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

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 13 December 2024.

Obinna Nwafor
Trustee

Heaven's Gateway Ministries

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by 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), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

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. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Heaven's Gateway Ministries

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, 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, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with 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), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

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 financial statements to be reached.

Signed:-

Theo Sehindemi - Independent Examiner

Certified Accountants

148 Sandy Lane South
Wallington
Surrey
SM6 9NR

This report was signed on 13 December 2024

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Income & Endowments from:				
Donations & Legacies	89,792	-	89,792	167,427
Charitable activities	-	-	-	-
Other trading activities	-	-	-	-
Investments	-	-	-	-
Other	-	-	-	-
Total income	89,792	-	89,792	167,427
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	91,878	-	91,878	147,838
Other	-	-	-	-
Tax on surplus on ordinary activities	-	-	-	-
Total expenditure	91,878	-	91,878	147,838
Net gains on investments	-	-	-	-
Net (expenditure)/income for the year	(2,086)	-	(2,086)	19,589
Transfers between funds	-	-	-	-
Net income after transfers	(2,086)	-	(2,086)	19,589
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	(2,086)	-	(2,086)	19,589
Reconciliation of funds:-				
Total funds brought forward	19,590	-	19,590	-
Total funds carried forward	17,504	-	17,504	19,589

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2023

Last year's SOFA - Analysis required by 4.2 of the SORP

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
	19,590		19,590
	0	0	-
Income from:			
Donations & Legacies	-	-	167,427
Charitable activities	-	-	-
Other trading activities	-	-	-
Investments	-	-	-
Other	-	-	-
Total income	-	-	167,427
Expenditure on:			
Raising funds	-	-	-
Charitable activities	-	-	147,838
Other	-	-	-
Tax on surplus on ordinary activities	-	-	-
Total expenditure	-	-	147,838
Net gains on investments	-	-	-
Net income for the year	-	-	19,589
Transfers between funds	-	-	-
Net income after transfers	-	-	19,589
Other recognised gains/(losses)	-	-	-
Net movement in funds	-	-	19,589
Reconciliation of funds:-			
Total funds brought forward	-	-	-
Total funds carried forward	-	-	19,589
All activities derive from continuing operations			

**Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31
December 2023**

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2023

Statement of application of resources

Heaven's Gateway Ministries - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(2,086)	19,589
Resources applied on functional fixed assets	-	(600)
Investment in programme related investments	-	-
Resources applied on Intangible assets	-	-
Resources applied on Heritage assets	-	-
Net resources available to fund charitable activities	<u>(2,086)</u>	<u>18,989</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2023

Movements in funds

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	19,590	-	19,590	-
Recognised gains and losses before transfers	(2,086)	-	(2,086)	19,589
	17,504	-	17,504	19,589
(From)/To unrestricted revenue funds	-	-	-	-
Net actuarial gains on defined pension benefit schemes	-	-	-	-
Costs of fundamental reorganisation or restructuring	-	-	-	-
Exceptional items	-	-	-	-
Closing revenue funds	17,504	-	17,504	19,589

Summary of Funds

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
			19,590	-
Share capital and share premium	-	-	-	-
Revenue accumulated funds	17,504	-	17,504	19,589
Revenue designated funds	-	-	-	-
Fixed asset funds	-	-	-	-
Revaluation reserve fund	-	-	-	-
Total funds	17,504	-	37,094	19,589

Heaven's Gateway Ministries - Statement of Financial Activities for the year ended 31 December 2023

Income and Expenditure account

**Heaven's Gateway Ministries
Income and Expenditure Account for the year ended 31 December 2023 as required
by the Companies Act 2006**

	2023 £	2022 £
<i>Income</i>		
Income from operations	89,792	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	-	-
Gross income in the year before exceptional items	89,792	167,427
<i>Exceptional items:</i>		
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	89,792	167,427
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	83,064	123,855
Depreciation and amortisation	8,814	23,983
Fundraising costs	-	-
Governance costs	-	-
Total expenditure in the year	91,878	147,838
Extraordinary items	-	-
Net income before tax in the financial year	(2,086)	19,589
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(2,086)	19,589
Gift Aid donations made	-	-
Retained surplus for the financial year	(2,086)	19,589

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 2023

	2023 £	2022 £
Fixed assets		
Intangible assets	-	-
Tangible assets	626,398	635,212
Heritage assets	-	-
Investments held as fixed assets	-	-
Social investments	-	-
Total fixed assets	<u>626,398</u>	<u>635,212</u>
Current assets		
Stocks	-	-
Debtors	-	-
Investments held as current assets	-	-
Cash at bank and in hand	795	14,188
Total current assets	<u>795</u>	<u>14,188</u>
Creditors: amounts falling due within one year	<u>(9,281)</u>	<u>(6,912)</u>
Net current (liabilities)/assets	(8,486)	7,276
Total assets less current liabilities	<u>617,912</u>	<u>642,488</u>
Creditors: amounts falling due after more than one year	(600,408)	(622,898)
Provisions for contingent assets	-	-
Net assets	<u>-</u>	<u>-</u>
Defined benefit pension scheme assets	-	-
The total net assets of the charity	<u>17,504</u>	<u>19,590</u>

Heaven's Gateway Ministries - Balance Sheet as at 31 December 2023

The total net assets of the charity are funded by the funds of the charity, as follows:-

	19,590	19,590
	-	-
Restricted funds		
Restricted Revenue Funds	-	-
Restricted Fixed Asset Funds	-	-
Restricted Revaluation Reserve	-	-
	-	-
Unrestricted Funds		
Called up share capital	-	-
Share premium	-	-
Unrestricted Revenue Funds	(2,086)	-
Unrestricted Revaluation Reserve	-	-
	-	-
Designated Funds		
Designated Revenue Funds	-	-
Designated Fixed Asset Funds	-	-
	-	-
Pension reserve	-	-
	-	-
Total charity funds	<u>17,504</u>	<u>19,590</u>

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

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 13 December 2024