

HEAVEN GATE CENTRE

England & Wales · Charity number 1151950

Details

Status Registered

Legal form Other

Registered 2013-05-09

Register [View on the Charity Commission register](#)

Contact

Address 48 Lower Tower Street
Birmingham
B19 3NH

Phone 01213597006

Email heavengatecentre@yahoo.co.uk

Website www.heavengatecentre.com

Activities

Objects: TO FURTHER THE FOLLOWING EXCLUSIVELY CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT: 1.THE PROMOTION OF SOCIAL INCLUSION BY WORKING WITH PEOPLE WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR ETHNIC ORIGIN, RELIGION, BELIEF OR CREED (IN PARTICULAR, MEMBERS OF THE PUBLIC WHO ARE OF AFRICAN ORIGIN)OR ARE ECONOMICALLY DISADVANTAGED TO RELIEVE THE NEEDS OF SUCH PEOPLE AND ASSIST THEM TO INTEGRATE INTO SOCIETY; 2. THE ADVANCEMENT OF RELIGION INCLUDING THE PROMOTION OF RELIGIOUS HARMONY AND RELIGIOUS EDUCATION; 3. THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH; 4. THE PROMOTION OF RACIAL HARMONY.

Activities: Youth Homework club Tennis activitiesGet together for sharing christian principlesFood bankGet together for integration and breaking cultural barriers

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Birmingham City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£115,491	£115,491	-	-
2024-05-31	£64,536	£64,107	-	-
2023-05-31	£94,750	£75,617	-	-
2022-05-31	£107,602	£138,421	-	-
2021-05-31	£117,875	£77,294	-	-

Trustees

Name	Role	Appointed
BALEY DAYA	Chair	2013-01-15
Bahati Lumbu		2022-06-23
JEAN NKIESE		2013-01-15
VANESSA KAYAYA KOKONGANDO		2022-04-23

HEAVEN GATE CENTRE

England & Wales - Charity number 1151950

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1151950

**Heaven Gate Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025**

GM ACCOUNTANCY
Chartered Certified Accountants
472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Statement of cash flows	12
Notes to the financial statements	13
The following pages do not form part of the financial statements	
Detailed statement of financial activities	21
Notes to the detailed statement of financial activities	23

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name Heaven Gate Centre

Charity registration number 1151950

Company registration number

Principal office and registered office
47 Lower Tower Street
New Town
Birmingham
West Midlands
B19 3NH
United Kingdom

The trustees

MS VK KOKONGANDO
MR B LUMBU
Mr B. Daya
Mr J. Nkiese

Company secretary

Miss Ester Pedro

Independent examiner

GM ACCOUNTANCY
472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Structure, governance and management

Governing document

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

The Heaven Gate Centre is a registered charity. The charity was registered on 9th May 2013. The Heaven Gate Centre was established under a Memorandum and Articles of Association (Constitution) which established the objects and powers of the charitable organisation and is governed under its Articles of Association. Under the requirements of the Memorandum and Articles of Association, members of the Management Committee are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting. The Heaven Gate Centre is run by a Management Committee comprising four elected members. The charity has also benefited from the great contribution of 18 volunteers who have given their free time to help our clients. 4 trustees have been appointed to manage the charity's assets.

Objectives and activities

Objectives and aims

The charity's objects ('the objects') are

To further the following exclusively charitable purposes for the public benefit:

1. The promotion of social inclusion
the grounds of their ethnic origin, religion, belief or creed (in particular, members of the public who are of African origin) or are economically disadvantaged to relieve the needs of such people and assist them to integrate into society.
2. The advancement of religion, including the promotion of religious harmony and religious education.
3. The relief of sickness and the preservation and protection
of good health.
4. The promotion of racial harmony.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Objectives and activities *(continued)*

Public benefit

The neighbourhood where we are based is the Ladywood Ward in Birmingham, West Midlands. The neighbourhood is characterised by a relatively young and diverse population and suffers from multiple deprivations. To demonstrate the public benefit achieved by our charity, we hereby present the services and activities delivered during the year ended on 31st May 2016.

Our weekly Homework Club has run for the sixth consecutive year, as it started in 2012. Concentrating on helping children with Key Stages 1, 2 & 3 English, Maths, Science and Design Technology. This year, due to limited funding, we were able to meet only on Saturdays, from 12 to 5 pm, and on Sundays at 47 Lower Street. More than 40 children aged 3 to 16 have been supported, and most of them have benefited from tutorial and one-to-one support. This scheme has been initially funded by BBC Children in Need in its second year and by the Heart of England Foundation. Since funding ended and given the impact of these activities, Heaven Gate Centre has been running them with members' contributions, without any external financial support. Children and young people involved are appreciating and have reported a good improvement in numeracy, and we are still working very hard, with the input of our volunteers and parents, to raise children and young people's aspirations.

These activities were supervised by Baley Daya. Heaven Gate Centre provided some extra support to our kids and gave state school pupils the same opportunities as those in the private sector. Many of our volunteers were divided into four groups depending on the number of children in attendance. One group was using the computers to do their work online, like maths and other assignments, when they needed to use the internet and printers. A second group was in a different area of our main hall, where the tutors could use the whiteboard to explain some skills needed for the children to do their required work. This was done in small groups of children of the same level or year groups. The third group was in a different setting upstairs, playing table tennis and school games. The children in here were especially those who had done some work and needed some sort of reward for their time playing. The fourth group was more of one-to-one assistance with special work and needs. The learning mentors acting as positive role models and motivators throughout the activities were using our facilities of computers/printers/internet/TV to advise the children on issues affecting our societies like antisocial behaviour, gang culture, healthy living and drug awareness. The children enjoyed a good time with us.

We were glad to receive a grant from the Andrews Charitable Trust to help run sessions of Bible study with young people. Also, some small donations we received from the W.E.D., Bewley, and Lillie C. Johnson Charitable trusts helped enormously to run some of these activities. Our children, through our talks and befriending, developed this desire to spend their time more and more in Heaven Gate Centre than going to parks or the streets. They were excited to come and spend quality time with us. They developed some maturity in doing what is good at home, in schools, and everywhere they find themselves. The antisocial behaviour and side effects of alcohol and cigarettes were all demonstrated to them, and most of them have started to behave sensibly at home and in public places. Cases of some children who were excluded from their schools and sent to a referral unit because of very poor behaviour were not seen this year.

We still have the sports facilities of the table tennis we purchased two years ago. These activities were supervised by Mike and Toussaint Kisimba, with support from some of our volunteers. This year, due to limited income from our members' contributions, we were unable to continue receiving food from Fareshare. We didn't manage to keep our food bank up and running on Sundays as we used to. We will try our best to reinstate this in the next year, as it was very helpful to many of our participants.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Objectives and activities *(continued)*

Public benefit

Our members also contributed to keeping our children's arts & crafts activities running. These activities were supervised by Perpetue Moukembu.

Our Befriending service is intended to break loneliness and isolation and then invites people to get to know each other and make friends. Thus, we come together, share hot food, enjoy lots of fun, relax, and socialise. The befriending activities were supervised by Serge and Toussaint. Our Outreach activities provided one-to-one support to vulnerable people or families in need. We have provided support to people from our community with information, advice, employment-related issues (including CV preparation, job search, signposting, covering letter writing and filling job application forms), provision of references for employment, support for finding a training course, a volunteering opportunity, a university and higher education course.

In all, this year has been much harder for us, as we did not secure significant external funding. We had to keep our current activities alive, serve the community with its increased needs and clients, and at the same time look after our premises and address all its repairs. All that, thanks to our members' contributions and their Gift Aid. We managed with these contributions in improving our premises conditions by doing some building and repair works.

Strategic report

The following sections for achievements, performance, and financial review form the strategic report of the charity.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Achievements and performance

Heaven Gate Centre is a registered charity. The neighbourhood wherever are based is the Ladywood Ward in Birmingham, West Midlands. The neighbourhood is characterised by a relatively young and diverse population and suffers from multiple deprivations. To demonstrate the public benefit achieved by our charity, we hereby present the services and activities delivered during the year ended on 31st May 2020. It is worth noting that this year has been very challenging due to the coronavirus pandemic, which began around September 2019. We started the year well and had everything planned to deliver great activities to our community members, but our efforts, plans, and schedules were suspended, and others were cancelled due to the COVID-19 pandemic. Our activity centre was shut down for almost 4 months to comply with government guidelines to combat the spread of the virus. Because everything was locked down and everyone had to engage in charitable activities, we plan to continue focusing on delivering top-notch services for the benefit of our beneficiaries and achieving our goals. Additionally, we plan to host even more events this year and will keep empowering our community members—especially our youth and individuals—in areas where they are having difficulties

in life, helping refugees and asylum seekers easily integrate into society and training more volunteers. By expanding our activities and the number of beneficiaries, we also aimed to improve the quality of the services we now provide, ensuring the provision of long-term activities that will positively affect people's lives. With all these objectives, we accomplished a great deal this year despite the difficulties we faced.

We continued to hold seminars on antisocial behaviour, healthy living, gang culture, community cohesiveness, and youth mental health. Our young people have had a fantastic opportunity to interact with one another, which has reduced their risk of social marginalisation and aided in their transition from criminal activity to the juvenile justice system. We were able to hold and still do training sessions to address issues that help our youth, and the community at large get ready for the workforce and develop strong interpersonal skills. By itself, this effort will help more youth reach their full potential and elevate their aspirations. Our goal is to provide these young people with the necessary digital skills to improve their employability, ease their transition into the workforce of the host nation, and encourage independence. The project's main goal is to train people in fundamental computer literacy, internet use, online job search strategies, and interviewing. Also, we were able to organise and are still running a befriending Scheme for over-65s from BME backgrounds in Newtown. The scheme aims to address social isolation and improve the well-being of older adults (65+) from Black and Minority Ethnic (BME) communities in Newtown. The project offers gentle exercise, arts & crafts, digital inclusion, and useful information from guest speakers. In addition, the project will connect older adults with trained volunteers who share similar cultural and linguistic backgrounds to provide companionship, emotional support, and access to local services. The project will reduce social

isolation among the target group, promote physical and mental health and well-being and ensure cultural and linguistic matching. enhance access to services; promote intergenerational interaction. and foster community cohesion. Still running is our project for our young people for their positive future. We aimed to practically help our young people develop skills, so they are prepared for work, e.g., through opportunities to gain work experience and mock interviews with employers. We really want to raise the aspirations of our young people by offering organised mentoring opportunities.

This year, we were primarily funded by donations and gift aid from our members to Page 3run many of the activities. We were also able to obtain grants from Postcode Trust, Awards for All, Sport England Foundation and Heart of England Foundation. Through local donations and grants, to whom we are grateful because without them, we would not have been able to create such a wonderful project to assist our community, and

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

make a long-term difference in the lives of our volunteers. The management of our food bank was mostly unchanged this time. Since we had limited resources and could only rely on them temporarily, the only difference was quantity. Because there are so many poor individuals in need of help, our town is in dire need of it. In addition, many low-income families, immigrants, and asylum seekers—many of whom are from Africa—live in our city. The gifts we received allowed us to address and meet these needs. In addition to employment preferences, members of our community received information, advice, and help with related employment issues (e.g., job searching, signposting, completing job, council, or school applications), as well as help finding volunteer opportunities, training programs, and university and higher education courses.

are happy to continue providing specialised support to families and vulnerable individuals in person, by phone, and online. We acknowledge that many people today lead stressful lives that make it challenging to participate in social activities due to the rising cost of living. We also know that while some people prefer to spend more time alone, others find vitality in social connections. Academic performance, social skills, self-esteem, and relationships with classmates, groupings, and the community are all improved by our programs. Additionally, they assisted those suffering from depression in feeling less depressed or overcoming it entirely. Without others' help, we could not have finished this. We are grateful for the contributions from our community, which enabled us to support Heaven Gate Centre's online projects and address the needs of our members.

To accomplish its objectives, which include fostering community cohesion and creating an environment where the community can flourish based on shared values, Heaven Gate Centre will continue to provide top-notch services for the benefit of its members and participants. Our social media channels have been and will remain effective means of reaching a diverse range of our local population with messages on community cohesion.

FUTURE PLANS Meeting its goals and offering its beneficiaries top-notch services will remain Heaven Gate Centre's top priorities. To improve our children's social and emotional growth, we intend to provide more after-school programs this year that include artistic, educational, and athletic pursuits. Providing opportunities to build networks and foster integration for newcomers to the community to address issues of poverty and cohesiveness. We intend to continue reaching as many people as possible through both offline and online strategies. Our outstanding achievements will be promoted on a variety of social media channels. Posters and leaflets will be handed out across the Ladywood Ward and the surrounding areas. Our strong volunteer team will also assist us in using WhatsApp to deliver our flyers to various Page 3 families and individuals. Our goal is to improve community development and support by offering guidance, mentoring, and counselling. In addition to continuing to invest in helping our community members—especially our young people in areas where they are having difficulties in life, helping refugees and asylum seekers integrate into society, and training more volunteers to support events, we intend to host additional events this year. Our users place a high value on other services, such as vulnerability reduction, skill development, and family support, for family functioning. Heaven Gate Centre must keep offering these services to expand the reach of our programs and reach more beneficiaries. We will try to offer long-term activities that improve people's lives.

The Heaven Gate Centre is exploring launching income-generating projects to help fund its operations and reduce its reliance on donors, while maintaining a close working relationship with them. Since both live events and online activities have proven successful, we will continue to host some of our events virtually. **CONCLUSION** We are appreciative of all our donors, funders, volunteers, and those who have helped us serve our community by carrying out our initiatives and improving the lives of our citizens.

We are pleased to announce that, in terms of organisational governance and visibility, the Heaven Gate Centre has grown and continues to grow. Additionally, we want to congratulate everyone who has put in so much effort to achieve our goals, especially those in the organisation's committee. We are happy to report that the governance and profile of Heaven Gate Centre have

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

improved and are still growing.

Financial review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

With hope that the pandemic outbreak will be over, Heaven Gate Centre plans to enter this New Year with positivity and optimism. We know that there will be many needs from our young people who missed months of their studies, so we will organise more homework clubs to help them catch up.

We will also focus on delivering high-quality services for the sake of its beneficiaries and meeting its objectives. We plan to invest more in helping our people in the community, especially our young people, in the areas where they struggle in life; helping our asylum seekers and refugees easily integrate into society; and training more volunteers, especially in safeguarding children, health and safety, first aid, etc.

We also plan to expand our current service delivery by increasing the scope of our activities and the number of beneficiaries.

We will ensure we provide sustainable activities designed to improve people's lives.

With regards to the current economic climate, the Heaven Gate Centre will closely work with funders and at the same time, think to develop some activities which can generate some kind of revenue to

sustain us

activities and reduce the level of our dependency on funders

The Management Committee of the HEAVEN GATE CENTRE would like to thank all our members for their contributions, our funders for this year, for the financial support for the delivery of our activities and services. We also thank our volunteers, who have been working very hard to meet our aims, especially in the organisation's base area. In terms of the profile and governance of our organisation, we are pleased to say that Heaven Gate Centre has improved and is still growing. Despite the pandemic outbreak, we are very confident that things will still be moving in the right direction.

We have expanded us openness to other organisations and the feedback we receive from the service users are still positively encouraging

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

Signed on behalf of the Management Committee

Baley Daya Jean Nkiese

Chair General Secretary

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2018

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



.....
Mr B DAYA - Trustee

17/02/2026

Heaven Gate Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Heaven Gate Centre

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Heaven Gate Centre ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act, 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
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.

Godfrey Massa (CERTIFIED ACCOUNTANT)

Independent Examiner

472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	88,344	26,938	115,282	64,372
Investment income	6	209	–	209	164
Total income		<u>88,553</u>	<u>26,938</u>	<u>115,491</u>	<u>64,536</u>
Expenditure					
Expenditure on charitable activities	7,8	61,193	54,298	115,491	64,107
Total expenditure		<u>61,193</u>	<u>54,298</u>	<u>115,491</u>	<u>64,107</u>
Net income and net movement in funds		<u>27,360</u>	<u>(27,360)</u>	<u>–</u>	<u>429</u>
Reconciliation of funds					
Total funds brought forward		51,663	–	51,663	51,234
Total funds carried forward		<u>79,023</u>	<u>(27,360)</u>	<u>51,663</u>	<u>51,664</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

**Heaven Gate Centre
Company Limited by Guarantee
Statement of Financial Position**

31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	33,875	33,875
Current assets			
Cash at bank and in hand		17,788	17,788
Net current assets		<u>17,788</u>	<u>17,788</u>
Total assets less current liabilities		<u>51,663</u>	<u>51,663</u>
Funds of the charity			
Restricted funds		(27,360)	3,299
Unrestricted funds		79,023	48,365
Total charity funds	12	<u>51,663</u>	<u>51,664</u>

For the year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

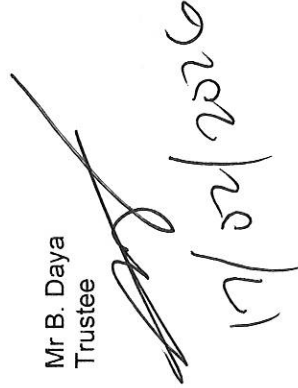
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 September 2019, and are signed on behalf of the board by:

Mr B. Daya
Trustee



The notes on pages 13 to 19 form part of these financial statements.

Heaven Gate Centre
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 May 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	-	429
<i>Adjustments for:</i>		
Other interest receivable and similar income	(209)	(164)
<i>Changes in:</i>		
Trade and other debtors	-	1,765
Cash generated from operations	<u>(209)</u>	<u>2,030</u>
Interest received	209	164
Net cash from operating activities	<u>-</u>	<u>2,194</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(3,299)
Net cash used in investing activities	<u>-</u>	<u>(3,299)</u>
Net decrease in cash and cash equivalents	<u>-</u>	<u>(1,105)</u>
Cash and cash equivalents at beginning of year	17,788	18,893
Cash and cash equivalents at end of year	<u>17,788</u>	<u>17,788</u>

The notes on pages 13 to 19 form part of these financial statements.

Heaven Gate Centre
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47 Lower Tower Street, New Town, Birmingham, West Midlands, B19 3NH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity, and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received, provided their value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Heaven Gate Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset because of a revaluation is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset because of revaluation is recognised in other recognised gains and losses, except that it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each cash-generating unit expected to benefit from the combination's synergies, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Church Donations	47,387	–	47,387
Local Giving	21,528	–	21,528
HMRC Gift Aid	19,429	–	19,429
	<u>88,344</u>		
Grants			
Hearts of England	–	4,988	4,988
Sported Foundation	–	2,000	2,000
Main Grants	–	19,950	19,950
	<u>88,344</u>	<u>26,938</u>	<u>115,282</u>

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Church Donations	43,064	-	43,064
Local Giving	88	-	88
HMRC Gift Aid	16,240	-	16,240
Grants			
Hearts of England	-	4,980	4,980
Sported Foundation	-	-	-
Main Grants	-	-	-
	<u>59,392</u>	<u>4,980</u>	<u>64,372</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable type 1	<u>209</u>	<u>209</u>	<u>164</u>	<u>164</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activities Funded by church Donations	<u>61,193</u>	<u>54,298</u>	<u>115,491</u>
Activities Funded by church Donations	<u>62,425</u>	<u>1,681</u>	<u>64,107</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Activities Funded by church Donations	<u>115,491</u>	<u>115,491</u>	<u>64,107</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

9. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

11. Tangible fixed assets

Cost	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
At 1 June 2024 and 31 May 2025	30,770	845	4,001	35,616
Depreciation				
At 1 June 2024 and 31 May 2025	1,741	–	–	1,741
Carrying amount				
At 31 May 2025	29,029	845	4,001	33,875
At 31 May 2024	29,029	845	4,001	33,875

12. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
General funds	51,663	88,553	(61,193)	79,023

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
General funds	51,234	59,556	(62,425)	48,365

Restricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
Restricted Fund 1 - desc in a/cs	–	26,938	(54,298)	(27,360)

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
Restricted Fund 1 - desc in a/cs	–	4,980	(1,681)	3,299

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

13. Analysis of changes in net debt

	At 1 Jun 2024 £	Cash flows £	At 31 May 2025 £
Cash at bank and in hand	<u>17,788</u>	<u>-</u>	<u>17,788</u>

**Heaven Gate Centre
Company Limited by Guarantee
Management Information
Year ended 31 May 2025**

The following pages do not form part of the financial statements.

Heaven Gate Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 May 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Church Donations	47,387	43,064
Local Giving	21,528	88
HMRC Gift Aid	19,429	16,240
Hearts of England	4,988	4,980
Sported Foundation	2,000	-
Main Grants	19,950	-
	<u>115,282</u>	<u>64,372</u>
Investment income		
Bank interest receivable type 1	209	164
	<u>115,491</u>	<u>64,536</u>
Total income		
	<u>115,491</u>	<u>64,536</u>
Expenditure		
Expenditure on charitable activities		
Rent	18,000	18,000
Light and heat	3,853	4,486
Repairs and maintenance	8,074	6,224
Insurance	1,015	1,015
Other motor/travel costs	2,519	1,729
Legal and professional fees	1,000	1,000
Telephone	268	300
Other office costs	2,528	1,488
Refreshment and Entertainment	304	251
Books and Library Materials	14,387	7,439
Advertising and Promotions	8,645	3,938
DetailedSOFAExpenditureOnCharitableActivitiesType5H	600	600
Youth Training	5,214	5,421
Volunteer Expenses	7,216	3,827
Adminstration & Monitoring	2,735	1,250
Homework Club	1,817	1,388
Community Awareness & Mother day	-	5,751
Drop-Session	6,529	-
Employment Support	2,638	-
Welfare Support	11,172	-
Befriending	16,977	-
	<u>115,491</u>	<u>64,107</u>
Total expenditure		
	<u>115,491</u>	<u>64,107</u>

Heaven Gate Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 May 2025

	2025	2024
	£	£
Net income	<u>—</u>	<u>429</u>

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activities Funded by church Donations		
<i>Activities undertaken directly</i>		
Rent	18,000	18,000
Light & heat	3,853	4,486
Repairs & maintenance	8,074	6,224
Insurance	1,015	1,015
Other motor/travel costs	2,519	1,729
Legal and Accountancy Fees	1,000	1,000
Telephone	268	300
Other office costs	2,528	1,488
Postage and Stationery	304	251
Entertainment and Refreshments	14,387	7,439
Books and Libray Materials	8,645	3,938
Advertising and Promotions	600	600
Youth Training	5,214	5,421
Volunteer Expenses	7,216	3,827
Adminstration & Monitoring	2,735	1,250
Homework Club	1,817	1,388
Community Awareness & Mother day	-	5,751
Drop-Session	6,529	-
Employment Support	2,638	-
Welfare Support	11,172	-
Befriending	16,977	-
	<u>115,491</u>	<u>64,107</u>
Expenditure on charitable activities	<u>115,491</u>	<u>64,107</u>

HEAVEN GATE CENTRE

England & Wales - Charity number 1151950

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1151950

Heaven Gate Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2024

GM ACCOUNTANCY
Chartered Certified Accountants
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Statement of cash flows	12
Notes to the financial statements	13
The following pages do not form part of the financial statements	
Detailed statement of financial activities	21
Notes to the detailed statement of financial activities	22

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2024.

Reference and administrative details

Registered charity name Heaven Gate Centre

Charity registration number 1151950

Company registration number

Principal office and registered office 47 Lower Tower Street
New Town
Birmingham
West Midlands
B19 3NH
United Kingdom

The trustees

MS VK KOKONGANDO
MR B LUMBU
Mr B. Daya
Mr J. Nkiese

Company secretary Mr Jean Nkiese

Independent examiner GM ACCOUNTANCY
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Structure, governance and management

Governing document

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

The Heaven Gate Centre is a registered charity. The charity was registered on 9th May 2013. The Heaven Gate Centre was established under a Memorandum and Articles of Association (Constitution) which established the objects and powers of the charitable organisation and is governed under its Articles of Association. Under the requirements of the Memorandum and Articles of Association, members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Heaven Gate Centre is run by a Management Committee made of four elected members. The charity has also benefited from the great contribution of 18 volunteers who have given their free time to help our clients. 4 trustees have been appointed to manage the assets of the charity.

Objectives and activities

Objectives and aims

The charity's objects ('the objects') are

To further the following exclusively charitable purposes for the public benefit:

1. The promotion of social inclusion by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the public who are of African origin) or are economically disadvantaged to relieve the needs of such people and assist them to integrate into society;
2. The advancement of religion including the promotion of religious harmony and religious education;
3. The relief of sickness and the preservation and protection of good health;
4. The promotion of racial harmony.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Objectives and activities *(continued)*

Public benefit

The neighbourhood where we are based is the Ladywood Ward in Birmingham, West Midlands. The neighbourhood is characterised by a relatively young and diverse population, and suffers from multiple deprivation. In order to demonstrate the public benefit achieved by our charity, we hereby present the services and activities delivered during the year ended on 31st May 2016.

Our weekly Homework Club has run for the sixth consecutive year as it started in 2012. Concentrating on helping children with Key Stages 1,2 & 3 English, Maths, Science and Design technology. This year, due to limited funding, We were able to meet Saturdays only from 12 to 5pm every Saturdays and Sundays at 47 Lower Street. More than 40 children aged 3 to 16 have been supported, most of them have benefited from tutorial and one-to-one support. This scheme has initially been funded by BBC Children in Needs at its second year and the Heart of England Foundation. Since the funding got finished and considering the impact of these activities, Heaven Gate Centre was running the activities with its members contributions without any external financial support. Children and young people involved are appreciating and have reported a good improvement in numeracy and we are still working very hard, with the input of our volunteers and parents, to raise children and young people aspirations.

These activities were supervised by Baley Daya and Mike Takasongo. Heaven Gate Centre provided some extra supports to our kids and to give state school pupils the same opportunities as those in the private sector. Many of our volunteers were divided in four groups depending on the attendance of children. One group was using the computers, doing their work online like Mymaths and other assignments when they needed to use internet and printers. A second group was in a different area of our main hall where the tutors could use the white board to explain some skills needed for the children to do their required work. This was done in small groups of children of the same level or year groups. The third group was in a different setting upstairs where they were doing some table tennis and their school games. Children in here were especially those who have done some work and needed some sort of rewards of time play. The fourth group was more of a one to one assistance with special work and needs. The learning mentors acting as positive role models and motivators throughout the activities were using our facilities of computers/printers/internet/TV to advise the children on issues affecting our societies like antisocial behaviour, gangs culture, healthy living and drug awareness. The children enjoyed a good time with us.

We were glad to receive a grant from Andrews Charitable Trust to help running some sessions of bible study with some young people. Also, some small donations we received from the W.E.D, Bewley and Lillie C Johnson Charitable trusts helped enormously to run some of these activities. Our children through our talks and befriending, developed this desire of spending their time more and more in Heaven Gate Centre than going to parks or in streets. They were excited to come and spend quality time with us. They developed some maturity of doing what is good at home, in schools and everywhere they find themselves. The antisocial behaviour and side effects of alcohol and cigarettes were all demonstrated to them and most of them have started to behave sensibly at home and in public places. Cases of some children who were excluded from their schools and sent to a referral unit because of very poor behaviour were not seen this year.

We still have the sport facilities of tennis table we had purchased two years ago. These activities were supervised by Mike and Toussaint Kisimba with the support of some of our volunteers. This year, due to limited income from our members contributions, we were not able to continue getting foods from Fareshare. We didn't manage to keep our food bank up and running on Sundays as we used to. We will try our best to reinstate this in the next year as it was very helpful to many of our participants.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Objectives and activities *(continued)*

Public benefit

Our members also contributed to keep running our children activities of arts & crafts. These activities were supervised by Perpetue Moukembu.

Our Befriending service is intended to break loneliness and isolation and then invites people to get to know each other and make friends. Thus we come together, share hot foods and enjoy lots of funs, relax and socialize. The befriending activities were supervised by Serge and Toussaint. Our Outreach activities provided one-to-one support to vulnerable people or families in needs. We have provided support to people from our community with information, advice, employment related issues (including CV preparation, job search, signposting, covering letter writing and filling job application forms), provision of references for employment, support for finding a training course, a volunteering opportunity, university and higher education course.

In all, this year has been much harder for us as we did not secure any good amount of external funding. We had to manage to keep our current activities alive and do our best to serve the community with its increased needs and clients and at the same time, look after our premises with all its repairs. all that, thanks to our members contributions and their giftaid. We managed with these contributions in improving our premises conditions by doing some building and repairing works

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Achievements and performance

Heaven Gate Centre is a registered charity. The neighbourhood where we are based is the Ladywood Ward in Birmingham, West Midlands. The neighbourhood is characterised by a relatively young and multiple deprivation. In order to demonstrate the public benefit achieved by our charity, we hereby present these services and activities delivered during the year ended on 31st May 2020. It is worth noting that this year has been a very challenging year due to the eruption of the corona virus pandemic from around September 2019. We started the year really well and had everything planned for delivering great activities to our members of community but saw all our efforts, plans and schedules suspended and others cancelled because of this covid-19 pandemic. Our activity centre was shut down for almost four good months to obey the government guidelines of fighting against the spread of the virus. Because everything was lockdown and everybody had to be isolated, stay indoors, our activities planned had to be cancelled. Before the outbreak of the pandemic, we managed to organise few activities with our young people, women, families and other individuals. Those activities organised during this current year are also evidenced in our social media accounts of Facebook. We organised a big event with young people where many, more than 200 young people took part. We focused on issues that we believe affect different areas of their lives. Before the schools closed because of corona virus lockdown, we managed without any external to run our yearly Homework Clubs supporting children in Key Stages 1, 2 & 3 English, Maths and Science. We were open to various young people from 12 to 5pm every Saturday only for maths and/or English and other healthy lifestyle sessions. Because of a lack of funding, we could not run it in week days. Our Sunday activities were mainly focussing for activities on faith activities at 47 Lower Street from 2pm. and more have been supported, most of them have benefited from tutorial and especially one-to-one support. Sessions on issues affecting our societies like antisocial behaviour, gang's culture, healthy living and drug awareness were also addressed through some of weekend activities. The antisocial behaviour and side effects of alcohol and cigarettes were all demonstrated to them and most of them have started to behave sensibly at home and in public places. We contributed in showing them the right way of living, behave and respect of every one we meet and speak to. The feedback from Children and young people involved was always very positive. There was report of a good improvement in various subjects and their attendance. Things around this area were going really well and many young people were getting interested even though we did not secure any external funding at the time. They were excited to come and spend quality time with us. They developed some maturity of doing what is good at home, in schools and everywhere they find themselves. The donations we were collecting from our members were so useful in securing the support of some volunteers in meeting their transport expenses. We were keen to raise children and young people aspirations and we were managing quite well until the pandemic erupted and shut everything down. With hope that things will be returning back to some normality and schools will be able to open as as before, we will be prepared to run more of these activities with hope as well to secure some funding. Another conference was organised for women to help empower them and our Sports activities for young people and adults mainly table tennis were successful before the outbreak. Our participants enjoyed the activities. Since the outbreak, our

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

activities were more online encouraging, supporting, counselling many in need. We managed to secure someresilient funds from England foundation to support our elderly and people with illness with shopping to assist them coping during time of corona virus. Since there were long queues in shops and necessities were getting finished, we supported them by doingshopping of those necessities for them and drop them at their doorsteps. Toussaint, John and Serge did a fantastic job in leading these activities. Since outreach activities could video calling and meetings of how they can keep themselves safe during this pandemic period. We have always provided support to people from our community with information, advice, employment related issues (including CV preparation, job search, signposting, covering letter writing and filling job application forms), provision of references foremployment, support for finding a training course, a volunteering opportunity, university and higher education course. Some of community members acting as volunteers were DBS checked and managed to gain experience which led them to secure some jobs during this challenging year

Financial review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Plans for future periods

With hope that the pandemic outbreak will be over, Heaven Gate Centre plans to enter this New Year with positivity and optimism. We know that there will be many needs from our young people who missed months of their studies, so we will organise more homework club to help them catch up. We will also focus on delivering high quality services for the sake of its beneficiaries and meeting its objects. We plan to invest more into helping our people in the community, especially our young people in the areas that they struggle in life, Helping our asylum seekers and refugees to easily integrate in the society, training more volunteers especially with regard to safeguarding children, health and safety, first aid etc. We also plan to develop our current service delivery and number of beneficiaries. We will make sure to provide sustainable activities designed to sustain our

With regards to the current economic climate, the Heaven Gate Centre will closely work with funders and at the same time think to develop some activities which can generate some kind of revenue in order to sustain our activities and reduce the level of our dependency on funders

The Management Committee of the HEAVEN GATE CENTRE would like to thank all our members of their contributions, our funders of this year for the financial support for the delivery of our activities and services. We also thank our volunteers who have been working very hard in order to meet our aims especially where the organisation is based. In terms of the profile and governance of our organisation, we are pleased to say that Heaven Gate Centre has improved and is still growing. Despite the pandemic outbreak, we are very confident that things will still be moving to the right direction. We have expanded our openness to other organisations and the feedbacks we receive from the service users are still positively encouraging

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

Signed on behalf of the Management Committee

Baley Daya Jean Nkiese

Chair General Secretary

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2018

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



.....
Mr B DAYA - Trustee

Heaven Gate Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Heaven Gate Centre

Year ended 31 May 2024

I report to the trustees on my examination of the financial statements of Heaven Gate Centre ('the charity') for the year ended 31 May 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.


GODFREY MASSA

Independent Examiner

472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	59,392	4,980	64,372	94,733
Investment income	6	164	–	164	16
Total income		<u>59,556</u>	<u>4,980</u>	<u>64,536</u>	<u>94,749</u>
Expenditure					
Expenditure on charitable activities	7,8	62,425	1,681	64,107	75,617
Total expenditure		<u>62,425</u>	<u>1,681</u>	<u>64,107</u>	<u>75,617</u>
Net income and net movement in funds		<u>(2,869)</u>	<u>3,299</u>	<u>429</u>	<u>19,132</u>
Reconciliation of funds					
Total funds brought forward		51,234	–	51,234	32,102
Total funds carried forward		<u>48,365</u>	<u>3,299</u>	<u>51,664</u>	<u>51,234</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

Heaven Gate Centre
Company Limited by Guarantee
Statement of Financial Position
31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	33,875	30,576
Current assets			
Debtors	12	–	1,765
Cash at bank and in hand		17,788	18,893
		<u>17,788</u>	<u>20,658</u>
Net current assets		<u>17,788</u>	<u>20,658</u>
Total assets less current liabilities		<u>51,663</u>	<u>51,234</u>
Funds of the charity			
Restricted funds		3,299	–
Unrestricted funds		48,365	51,234
Total charity funds	13	<u>51,664</u>	<u>51,234</u>

For the year ending 31 May 2024 the charity 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 an audit of its financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 September 2019, and are signed on behalf of the board by:

Mr B. Daya
Trustee



6/7/24

The notes on pages 13 to 19 form part of these financial statements.

Heaven Gate Centre
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 May 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	429	19,132
<i>Adjustments for:</i>		
Other interest receivable and similar income	(164)	(16)
<i>Changes in:</i>		
Trade and other debtors	1,765	–
Trade and other creditors	–	(911)
Cash generated from operations	<u>2,030</u>	<u>18,205</u>
Interest received	164	16
Net cash from operating activities	<u>2,194</u>	<u>18,221</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,299)	–
Net cash used in investing activities	<u>(3,299)</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(1,105)	18,221
Cash and cash equivalents at beginning of year	18,893	672
Cash and cash equivalents at end of year	<u>17,788</u>	<u>18,893</u>

The notes on pages 13 to 19 form part of these financial statements.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47 Lower Tower Street, New Town, Birmingham, West Midlands, B19 3NH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Church Donations	43,064	–	43,064
Local Giving	88	–	88
HMRC Gift Aid	16,240	–	16,240
Grants			
Hearts of England	–	4,980	4,980
	<u>59,392</u>	<u>4,980</u>	<u>64,372</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Church Donations	14,346	–	14,346
Local Giving	70,557	–	70,557
HMRC Gift Aid	9,830	–	9,830

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Hearts of England	—	—	—
	<u>94,733</u>	<u>—</u>	<u>94,733</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable type 1	<u>164</u>	<u>164</u>	<u>16</u>	<u>16</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities Funded by church Donations	<u>62,425</u>	<u>1,681</u>	<u>64,107</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activities Funded by church Donations	<u>75,617</u>	<u>—</u>	<u>75,617</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Activities Funded by church Donations	<u>64,107</u>	<u>64,107</u>	<u>75,617</u>

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 June 2023	30,770	845	702	32,317
Additions	—	—	3,299	3,299
At 31 May 2024	<u>30,770</u>	<u>845</u>	<u>4,001</u>	<u>35,616</u>
Depreciation				
At 1 June 2023 and 31 May 2024	<u>1,741</u>	<u>—</u>	<u>—</u>	<u>1,741</u>
Carrying amount				
At 31 May 2024	<u>29,029</u>	<u>845</u>	<u>4,001</u>	<u>33,875</u>
At 31 May 2023	<u>29,029</u>	<u>845</u>	<u>702</u>	<u>30,576</u>

12. Debtors

	2024 £	2023 £
Other debtors	<u>—</u>	<u>1,765</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
General funds	<u>51,234</u>	<u>59,556</u>	<u>(62,425)</u>	<u>48,365</u>

	At 1 June 2022 £	Income £	Expenditure £	At 31 May 2023 £
General funds	<u>32,102</u>	<u>94,749</u>	<u>(75,617)</u>	<u>51,234</u>

Restricted funds

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>4,980</u>	<u>(1,681)</u>	<u>3,299</u>

	At 1 June 2022 £	Income £	Expenditure £	At 31 May 2023 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

14. Analysis of changes in net debt

	At 1 Jun 2023	Cash flows	At 31 May 2024
	£	£	£
Cash at bank and in hand	<u>18,893</u>	<u>(1,105)</u>	<u>17,788</u>

Heaven Gate Centre
Company Limited by Guarantee
Management Information
Year ended 31 May 2024

The following pages do not form part of the financial statements.

Heaven Gate Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 May 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Church Donations	43,064	14,346
Local Giving	88	70,557
HMRC Gift Aid	16,240	9,830
Hearts of England	4,980	–
	<u>64,372</u>	<u>94,733</u>
Investment income		
Bank interest receivable type 1	164	16
	<u>164</u>	<u>16</u>
Total income	<u>64,536</u>	<u>94,749</u>
Expenditure		
Expenditure on charitable activities		
Rent	18,000	18,000
Light and heat	4,486	4,485
Repairs and maintenance	6,224	11,672
Insurance	1,015	1,015
Other motor/travel costs	1,729	2,149
Legal and professional fees	1,000	1,000
Telephone	300	301
Other office costs	1,488	1,559
Refreshment and Entertainment	251	307
Books and Library Materials	7,439	12,896
Advertising and Promotions	3,938	4,247
DetailedSOFAExpenditureOnCharitableActivitiesType5H	600	600
Youth Training	5,421	4,798
Volunteer Expenses	3,827	4,228
Adminstration & Monitoring	1,250	1,600
Homework Club	1,388	1,257
Cntribution to Bill Payment	–	800
Community Awareness & Mother day	5,751	1,750
Home vist for Energy	–	2,953
	<u>64,107</u>	<u>75,617</u>
Total expenditure	<u>64,107</u>	<u>75,617</u>
Net income	<u>429</u>	<u>19,132</u>

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activities Funded by church Donations		
<i>Activities undertaken directly</i>		
Rent	18,000	18,000
Light & heat	4,486	4,485
Repairs & maintenance	6,224	11,672
Insurance	1,015	1,015
Other motor/travel costs	1,729	2,149
Legal and Accountancy Fees	1,000	1,000
Telephone	300	301
Other office costs	1,488	1,559
Postage and Stationery	251	307
Entertainment and Refreshments	7,439	12,896
Books and Libray Materials	3,938	4,247
Advertising and Promotions	600	600
Youth Training	5,421	4,798
Volunteer Expenses	3,827	4,228
Adminstration & Monitoring	1,250	1,600
Homework Club	1,388	1,257
Cntribution to Bill Payment	-	800
Community Awareness & Mother day	5,751	1,750
Home vist for Energy	-	2,953
	<u>64,107</u>	<u>75,617</u>
Expenditure on charitable activities	<u>64,107</u>	<u>75,617</u>

HEAVEN GATE CENTRE

England & Wales - Charity number 1151950

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
HEAVEN GATE CENTRE

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

HEAVEN GATE CENTRE

Contents of the Financial Statements for the Year Ended 31 May 2023

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

According to our plans this year, we planned to keep focussing on delivering high quality services for the sake of its beneficiaries and meeting its objects. We also planned to hold even more activities this year and will keep on investing more into helping our people in the community, especially our young people in the areas that they struggle in life, Helping our asylum seekers and refugees to easily integrate in the society, training more volunteers especially with regard to safeguarding children, health and safety, first aid etc. We also planned to develop our current service delivery by increasing the scope of our activities and number of beneficiaries. Making sure to provide sustainable activities designed to change positively people lives.

With all these in our plans, we managed to do quite a lot this year despite all the challenges we faced.

We still strived to hold sessions on healthy living, mental health among young people, antisocial behaviour, and community cohesion and gang culture. We have had great success providing our young people opportunity to learn to play range of instruments, and take part in live show broadcasts. This has been a great way for our youth to interact with each other, eliminating risk of social exclusion, and supporting them away from crime and entering youth justice system.

We were able to do some training which we were very pleased with on safeguarding, First aid and level 2 Food hygiene in which there were many participants according to the terms and conditions of the providing companies. We really loved these trainings as they prepared us for all our activities with young people and vulnerable adults and all other participants.

This year, in order to run many of the activities, we were mostly supported by our members' donations and gift aid. We managed to get only one grant through local giving, to whom we say a massive thanks as without them, we wouldn't have been able to organise a great project as we did to support our community and make a long lasting impact in our participants' lives. This project, as the Office for National Statistics stated that: "As the cost of living rises for households across Great Britain, growing energy prices disproportionately impact those on lower incomes, rising energy prices are a growing factor in the squeeze on household budgets". This project supported the training of three community Energy Advisers up to City & Guilds Level 3 in Energy Awareness (via www.nea.org.uk). The three trained Energy Advisors had to train more volunteers to provide high quality energy advice in group settings (5 workshops) and through home visit (300 visits). It provided a warm Space on every Saturday at our Centre welcoming vulnerable older people and low-income families. The project also provided support with fuel payments, through access to winter fuel discounts, fuel vouchers, Social Fund and welfare advice.

This impacted in improving access to high quality energy advice, to have better access to energy advice in a language comprehensible by disadvantaged families and refugees, the provision of in-depth face-to-face home energy advice that will have a long-term impact on the vulnerable household whose English isn't their first language and, have a greater access to emergency energy support, fuel payments, fuel vouchers, winter payments and household appliances and better access to debt advice and budgeting skills.

Some of our initiatives in tackling our community needs included organisation of social events, music choirs, and communal lunches. Bringing different groups together has been extremely helpful in identifying parts of the community have common concerns - over housing, education, and environment they live in. The building continues to need regular maintenance and the following repairs and improvements were carried out: Annual checks on fire alarm, a new carpets and flooring fitted, comprehensive risk assessments. One of the main focus for the year is the redecoration of the toilets.

HEAVEN GATE CENTRE

Report of the Trustees for the Year Ended 31 May 2023

The management of our food bank remained mostly unchanged this time. The only thing is the quantity because we were constrained by our resources and could only rely on them at any one time. Our town definitely needs it because there are so many disadvantaged people who require assistance. Additionally, our neighbourhood is made up of numerous families who are struggling to make ends meet, as well as immigrants and asylum seekers, many of whom are from Africa. We were able to attend to and meet those needs thanks to the donations we get.

We are pleased that we continue to offer individualized support to families and vulnerable individuals in person, over the phone, or online. We offered information, guidance, and assistance to members of our community with regard to pandemic-related employment issues (such as job searching, signposting, completing job, council, or school applications), the provision of references for employment, and assistance in locating training programs, volunteer opportunities, university and higher education courses.

We are aware that many people today lead hectic lives, which makes it difficult to participate in social activities. We also know that while some people find energy in social interaction, others would rather spend more time alone. Our programs increased academic achievement, social skills, self-esteem, and connections to peers, groups, and the community. They also helped people with depression be less depressed or completely eradicate it.

If we hadn't had any help, we would not have been able to accomplish this. We owe a great deal of gratitude to our community for the donations we got from them, which greatly assisted us in meeting the requirements of our members and providing support for the online activities of Heaven Gate Centre.

For the benefit of its clients and in pursuit of its objectives, promoting community cohesion and create an atmosphere in which the community may prosper in established common values, Heaven Gate Centre will continue to offer high-quality services. Our social media platforms have been and will continue to be efficient tools for delivering messages about community cohesion to a wide cross section of our local community.

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2023

FUTURE PLANS

Heaven Gate Centre will keep focussing on delivering high quality services for the sake of its beneficiaries and meeting its objects. We intend to host more after-school programmes that feature creative, educational and sport-based activities this year to enhance the social and emotional development of our young people. Tackling specific challenges around deprivation and cohesion by offering opportunities to boost integration and networks of newcomers to the community. Other services like families supports in terms of family functioning, skills development and reducing vulnerabilities are highly valued by our users and it's important for Heaven Gate Centre to continue providing these services as a way of expanding the scope of our initiatives and the number of our beneficiaries. We plan to hold more activities this year and will keep on investing more into helping our people in the community, especially our young people in the areas that they struggle in life, Helping our asylum seekers and refugees to easily integrate in the society, training more volunteers to be equipped in supporting activities. We will make sure to provide sustainable activities designed to change positively people lives. While continuing to collaborate closely with donors, Heaven Gate Centre is considering creating some revenue-generating projects to support its operations and lessen its reliance on donors. Some of our activities will continue to be conducted online because Live events and online activities have been incredibly successful since the corona virus outbreak.

CONCLUSION

We are very thankful to all our donors and volunteers and all others who really helped us to serve our community in carrying our activities to make a significant impact on our people. It gives us great pleasure to report that Heaven Gate Centre has improved and is still expanding in terms of profile and organisational governance. We also thank everybody who has been working very hard in order to meet our aims especially where the organisation is based. In terms of the profile and governance of our organisation, we are pleased to say that Heaven Gate Centre has improved and is still growing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151950

Principal address

47

LOWER TOWER STREET
NEWTOWN
BIRMINGHAM
West Midlands
B19 3NH

Trustees

B DAYA

J NKIESE

MS V K KOKONGANDO

B LUMBU (appointed 23.6.22)

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

Approved by order of the board of trustees on 7th/10/2023 and signed on its behalf by:



.....
B DAYA - Trustee

Independent Examiner's Report to the Trustees of
HEAVEN GATE CENTRE

Independent examiner's report to the trustees of HEAVEN GATE CENTRE

I report to the charity trustees on my examination of the accounts of HEAVEN GATE CENTRE (the Trust) for the year ended 31 May 2023.

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.



Godfrey Massa
Certified Accountant
GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

Date: 9th / 10 / 2023

HEAVEN GATE CENTRE

Statement of Financial Activities
for the Year Ended 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Church Donations		84,904	9,830	94,734	107,602
Investment income	2	<u>16</u>	<u>-</u>	<u>16</u>	<u>-</u>
Total		<u>84,920</u>	<u>9,830</u>	<u>94,750</u>	<u>107,602</u>
EXPENDITURE ON					
Charitable activities					
General Church Running Activities		65,787	-	65,787	138,421
Support To Overcome Fuel Poverty Project		<u>-</u>	<u>9,830</u>	<u>9,830</u>	<u>-</u>
Total		<u>65,787</u>	<u>9,830</u>	<u>75,617</u>	<u>138,421</u>
NET INCOME/(EXPENDITURE)		19,133	-	19,133	(30,819)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>32,584</u>	<u>(482)</u>	<u>32,102</u>	<u>62,921</u>
TOTAL FUNDS CARRIED FORWARD		<u>51,717</u>	<u>(482)</u>	<u>51,235</u>	<u>32,102</u>

The notes form part of these financial statements

HEAVEN GATE CENTRE

Balance Sheet
31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Tangible assets	5	30,576	-	30,576	30,576
CURRENT ASSETS					
Debtors	6	-	-	-	1,765
Cash in hand		<u>21,141</u>	<u>(482)</u>	<u>20,659</u>	<u>672</u>
		21,141	(482)	20,659	2,437
CREDITORS					
Amounts falling due within one year	7	-	-	-	(911)
NET CURRENT ASSETS/(LIABILITIES)		<u>21,141</u>	<u>(482)</u>	<u>20,659</u>	<u>1,526</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,717</u>	<u>(482)</u>	<u>51,235</u>	<u>32,102</u>
NET ASSETS		<u>51,717</u>	<u>(482)</u>	<u>51,235</u>	<u>32,102</u>
FUNDS	8				
Unrestricted funds				51,717	32,584
Restricted funds				<u>(482)</u>	<u>(482)</u>
TOTAL FUNDS				<u>51,235</u>	<u>32,102</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9/10/2023..... and were signed on its behalf by:



.....
B DAYA - Trustee

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.

HEAVEN GATE CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

2. INVESTMENT INCOME

	31.5.23	31.5.22
	£	£
Deposit account interest	<u>16</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Church Donations	<u>107,602</u>	<u>-</u>	<u>107,602</u>
EXPENDITURE ON			
Charitable activities			
General Church Running Activities	<u>138,421</u>	<u>-</u>	<u>138,421</u>
NET INCOME/(EXPENDITURE)	(30,819)	-	(30,819)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>63,403</u>	<u>(482)</u>	<u>62,921</u>
TOTAL FUNDS CARRIED FORWARD	<u>32,584</u>	<u>(482)</u>	<u>32,102</u>

HEAVEN GATE CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 June 2022 and 31 May 2023	<u>16,684</u>	<u>845</u>	<u>14,788</u>	<u>32,317</u>
DEPRECIATION				
At 1 June 2022 and 31 May 2023	<u>1,741</u>	<u>-</u>	<u>-</u>	<u>1,741</u>
NET BOOK VALUE				
At 31 May 2023	<u>14,943</u>	<u>845</u>	<u>14,788</u>	<u>30,576</u>
At 31 May 2022	<u>14,943</u>	<u>845</u>	<u>14,788</u>	<u>30,576</u>

6. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.23	31.5.22
	£	£
Other debtors	<u>-</u>	<u>1,765</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Other creditors	<u>-</u>	<u>911</u>

8. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	22,340	-	22,340
Church Donations	41,836	13,247	55,083
Local Giving	4,912	133	5,045
HMRC Gift Aid	<u>(36,504)</u>	<u>5,753</u>	<u>(30,751)</u>
	32,584	19,133	51,717
Restricted funds			
Heat of England	(8,027)	-	(8,027)
Lottery Fund	<u>7,545</u>	<u>-</u>	<u>7,545</u>
	<u>(482)</u>	<u>-</u>	<u>(482)</u>
TOTAL FUNDS	<u>32,102</u>	<u>19,133</u>	<u>51,235</u>

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Donations	70,441	(57,194)	13,247
Local Giving	133	-	133
HMRC Gift Aid	<u>14,346</u>	<u>(8,593)</u>	<u>5,753</u>
	84,920	(65,787)	19,133
Restricted funds			
National Grid - Community Matters Fund Fuel Poverty Plus	9,830	(9,830)	-
	<u>94,750</u>	<u>(75,617)</u>	<u>19,133</u>

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	22,340	-	22,340
Church Donations	33,946	7,890	41,836
Local Giving	4,290	622	4,912
HMRC Gift Aid	<u>2,827</u>	<u>(39,331)</u>	<u>(36,504)</u>
	63,403	(30,819)	32,584
Restricted funds			
Heat of England	(8,027)	-	(8,027)
Lottery Fund	<u>7,545</u>	<u>-</u>	<u>7,545</u>
	(482)	-	(482)
TOTAL FUNDS	<u>62,921</u>	<u>(30,819)</u>	<u>32,102</u>

HEAVEN GATE CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Donations	76,532	(68,642)	7,890
Local Giving	622	-	622
HMRC Gift Aid	<u>30,448</u>	<u>(69,779)</u>	<u>(39,331)</u>
	<u>107,602</u>	<u>(138,421)</u>	<u>(30,819)</u>
TOTAL FUNDS	<u>107,602</u>	<u>(138,421)</u>	<u>(30,819)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	22,340	-	22,340
Church Donations	33,946	21,137	55,083
Local Giving	4,290	755	5,045
HMRC Gift Aid	<u>2,827</u>	<u>(33,578)</u>	<u>(30,751)</u>
	63,403	(11,686)	51,717
Restricted funds			
Heat of England	(8,027)	-	(8,027)
Lottery Fund	<u>7,545</u>	<u>-</u>	<u>7,545</u>
	(482)	-	(482)
TOTAL FUNDS	<u>62,921</u>	<u>(11,686)</u>	<u>51,235</u>

HEAVEN GATE CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Church Donations	146,973	(125,836)	21,137
Local Giving	755	-	755
HMRC Gift Aid	<u>44,794</u>	<u>(78,372)</u>	<u>(33,578)</u>
	192,522	(204,208)	(11,686)
Restricted funds			
National Grid - Community Matters Fund Fuel Poverty Plus	9,830	(9,830)	-
	<u>202,352</u>	<u>(214,038)</u>	<u>(11,686)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

HEAVEN GATE CENTRE

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Church Donations		
Local Giving	1	-
Donations	70,557	77,154
Gift aid	14,346	30,448
Grants	<u>9,830</u>	<u>-</u>
	94,734	107,602
Investment income		
Deposit account interest	<u>16</u>	<u>-</u>
Total incoming resources	94,750	107,602
EXPENDITURE		
Charitable activities		
Rent	18,000	18,000
Repairs and Maintenance	11,672	49,997
Insurance	1,015	1,010
Travel Costs	2,149	2,147
Legal and Accountancy	1,000	1,000
Telephone	301	350
Other Office Costs	1,559	1,525
Postage and Stationery	307	366
Entertainment and Refreshments	12,896	15,856
Books and Library Materials	4,247	4,093
Advertising and Promotions	600	455
Youth Training	4,798	5,354
Light and Heating	4,485	2,156
Volunteer Expenses	4,228	6,112
Administration and Monitoring	1,600	-
Impairment	-	30,000
Training	1,257	-
Contribution to bill payments	800	-
Community Awareness	1,750	-
Home visit for energy advice	<u>2,953</u>	<u>-</u>
	<u>75,617</u>	<u>138,421</u>
Total resources expended	<u>75,617</u>	<u>138,421</u>
Net income/(expenditure)	<u>19,133</u>	<u>(30,819)</u>

This page does not form part of the statutory financial statements

HEAVEN GATE CENTRE

England & Wales - Charity number 1151950

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 May 2022

for

HEAVEN GATE CENTRE

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

HEAVEN GATE CENTRE

Contents of the Financial Statements
for the Year Ended 31 May 2022

	Page
Chairman's Report	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16

HEAVEN GATE CENTRE

Chairman's Report for the Year Ended 31 May 2022

The neighbourhood where we are based is the Ladywood Ward in Birmingham, West Midlands. The neighbourhood is characterised by a relatively young and diverse population, and suffers from multiple deprivation. In order to demonstrate the public benefit achieved by our charity, we hereby present the services and activities delivered during the year ended on 31st May 2022

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. 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).

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2022

ACHIEVEMENT AND PERFORMANCE **Charitable activities**

Because of the outburst of the corona virus pandemic which hit many parts of the world including the UK mainly in the year 2020 with all the lockdowns, the impacts of it are still felt in the people of our community. Many of them are still wearing the face masks and keeping distance. Some are still afraid to attend face-to-face activities.

Because of this situation, we have been operating using both ways of face-to-face and online platforms. Our services are mainly online every single day and face to face on some evenings, Saturdays and Sundays. Our activities on a one to one and to groups like homework club concentrating on all Key Stages in English, Maths, Science & IT including verbal and nonverbal reasoning were done online but also face to face to those who could.

During this year, we were able to hold meetings and conferences both online and face to face in our premises about different issues that affect the community. Things like mental health, antisocial behaviour, events about community cohesion, gang culture, training, signposting, events about job applications, cv writings, healthy living etc. We had conferences with a great speaker we brought from Germany to speak about Leadership in order to help build skills of leadership to our youth and many adults in our community. After the challenging time we went through with Covid-19, our people need a boost of confidence to help regain strength and face the future with optimism.

This year, we did not manage to get any grants from other organisations but were supported by our members' donations, gift aid and a donation from BMB to whom we say a massive thanks as without them, we wouldn't have been able to organise as many activities as we did to support our community and make a long lasting impact in our participants' lives.

We organised in 2021, great programs on how we can better serve others. We had two great speakers from Germany and London to lead the conference. The emphasis was on leadership. We aimed to help our community members to develop the conception of Who we are and what we aim to achieve in their lives. As the covid-19 is almost over, they are to embody the core values and the goals to become role model that people will want to imitate. We all benefited on understanding the need to communicate clearly as any poor communication bring mistakes and increase the probability of conflicts.

And, also, as our people struggle with time management, they developed the need to manage tasks and time and being able to prioritise tasks and if possible, being able to delegate the right task to the right people for more efficient action and avoid unnecessary stress. One of the most strong points was to help our adults and young people to be able to manage their own emotions: self-control, self-awareness, self-confidence, self-motivation to prepare them for any tough times, and being able to communicate a positive mental attitude. In this way, they would also to inspire others and trigger a continuous flow of positive thoughts, feelings and actions in the minds of others. These are essential into building a great, peaceful, strong people and community.

Another great program which covered three days was led by a speaker from London on operating in a higher dimension. This was a great conference where our members learnt the importance of serving others knowing that each one of us has need in one time or the other and therefore would be in need of someone else's assistance. They developed the knowledge that they can better serve others well when they actively decide to take on the role of a servant. Taking such a position, would help to leave personal agenda behind and elevate the importance of each person they are serving and this, would naturally leads to doing more to dignify those we serve. Also, taking time to get to know people and honour them with a listening ear for an effective service.

HEAVEN GATE CENTRE

Report of the Trustees for the Year Ended 31 May 2022

The running of our Food bank did not much change again this time. The only thing is the quantity as we were dictated by means we had and could only depend on what we have at each time. It is something which is really needed in our community as there are many vulnerable people in need of support. Also, our community is made of many families living in poverty, refugees and asylum seekers mainly from Africa who are constantly in need of support of many kinds. With the donations we receive, we were able to address and satisfy those needs. We are happy that we keep up in providing one-to-one support to vulnerable people and families whether face to face, on the phone or online. We provided support to people from our community with information, advice, employment related issues of pandemic (including job search, signposting, filling job, council or school application forms), provision of references for employment, support for finding a training course, a volunteering opportunity, university and higher education course.

We had great mixed social and sporting activities during holidays with our young people and adults in door. They were very successful and led by Mike. In these activities, more than 100 young people attended. We created chances to get our young people spend a quality time and address problems and challenges affecting their generation.

We know that many people now a day have busy schedules and this makes it a challenge to be socially active. And we also know that engaging in social activity can be energizing for some people while others prefer more quiet time. As we know that Covid-19 brought a lot of stress into people's lives, these activities helped to ease symptoms of depression, improved social skills and academic performance, positive attitude and enhanced self-esteem, connection to peers, groups, and community, better brain health and overall happier and healthier lifestyle. Our youth and adults who attended were excited to come and spend quality time with us. They developed some maturity of doing what is good at home, in schools and everywhere they find themselves. The antisocial behaviour and side effects of alcohol and cigarettes were all demonstrated to them and most of them have started to behave sensibly at home and in public places. We were holding live events where parents or adults can connect and/or parents (guardians) can connect for their children and young people to connect in order to get the support or the knowledge which will be passed on.

We could not have achieved this if we didn't have any support. We are very much thankful to our people for the donations we received from them that helped us a lot in satisfying needs of our members and supported the works of Heaven Gate Centre online

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2022

FUTURE PLANS

Heaven Gate Centre will keep focussing on delivering high quality services for the sake of its beneficiaries and meeting its objects. We plan to hold even more activities this year and will keep on investing more into helping our people in the community, especially our young people in the areas that they struggle in life, Helping our asylum seekers and refugees to easily integrate in the society, training more volunteers especially with regard to safeguarding children, health and safety, first aid etc. We also plan to develop our current service delivery by increasing the scope of our activities and number of beneficiaries. We will make sure to provide sustainable activities designed to change positively people lives. Heaven Gate Centre will keep on working closely with funders and at the same time think to develop some activities which can generate some kind of revenue in order to sustain our activities and reduce the level of our dependency on funders. Since online activities and Live events have been very effective since the corona virus outburst, some of our activities will remain online

CONCLUSION

We are very thankful to all our donors and volunteers and all others who really helped us to serve our community in carrying our activities to make a significant impact on our people. This year has been challenging with some issues still caused by the pandemic and our members having various needs to be satisfied. We also thank everybody who has been working very hard in order to meet our aims especially where the organisation is based. In terms of the profile and governance of our organisation, we are pleased to say that Heaven Gate Centre has improved and is still growing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151950

Principal address

47

LOWER TOWER STREET
NEWTOWN
BIRMINGHAM
West Midlands
B19 3NH

Trustees

T KISIMBA
B DAYA
J NKIESE

MS V K KOKONGANDO (appointed 23.4.22)
B LUMBU (appointed 23.6.22)

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2022

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner

GM Accountancy
472a
Bearwood Road
Smethwick
West Midlands
B66 4HA

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



.....
B DAYA - Trustee

Independent Examiner's Report to the Trustees of
HEAVEN GATE CENTRE

Independent examiner's report to the trustees of HEAVEN GATE CENTRE

I report to the charity trustees on my examination of the accounts of HEAVEN GATE CENTRE (the Trust) for the year ended 31 May 2022.

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.



Godfrey Massa (CERTIFIED ACCOUNTANT)
Certified Accountant
GM Accountancy
472a

Bearwood Road
Smethwick
West Midlands
B66 4HA

Date: 30/01/2023

HEAVEN GATE CENTRE

Statement of Financial Activities
for the Year Ended 31 May 2022

	Notes	Unrestricted funds £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Church Donations		<u>107,602</u>	-	<u>107,602</u>	<u>117,875</u>
EXPENDITURE ON					
Charitable activities					
General Church Running Activities		138,421	-	138,421	44,008
Corona Resilience		-	-	-	9,134
Doing Things Differently		-	-	-	20,160
Positive Future		-	-	-	5,733
Total		<u>138,421</u>	-	<u>138,421</u>	<u>79,035</u>
NET INCOME/(EXPENDITURE)		(30,819)	-	(30,819)	38,840
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>63,403</u>	(482)	<u>62,921</u>	<u>24,081</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>32,584</u></u>	<u><u>(482)</u></u>	<u><u>32,102</u></u>	<u><u>62,921</u></u>

The notes form part of these financial statements

HEAVEN GATE CENTRE

Notes to the Financial Statements
for the Year Ended 31 May 2022

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.

This page does not form part of the statutory financial statements

HEAVEN GATE CENTRE

England & Wales - Charity number 1151950

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1151950

**Heaven Gate Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2021**

GM ACCOUNTANCY

Chartered Certified Accountants
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

**Heaven Gate Centre
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2021**

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	21

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

Reference and administrative details

Registered charity name Heaven Gate Centre

Charity registration number 1151950

Company registration number

Principal office and registered office
47 Lower Tower Street
New Town
Birmingham
West Midlands
B19 3NH
United Kingdom

The trustees

Mr B. Daya
Mr J. Nkiese
Mr T. Kisimba
Mr J. Mossini

Company secretary Mr Jean Nkiese

Independent examiner

GM ACCOUNTANCY
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 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 Heaven Gate Centre is a registered charity. The charity was registered on 9th May 2013. The Heaven Gate Centre was established under a Memorandum and Articles of Association (Constitution) which established the objects and powers of the charitable organisation and is governed under its Articles of Association. Under the requirements of the Memorandum and Articles of Association, members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Heaven Gate Centre is run by a Management Committee made of four elected members. The charity has also benefited from the great contribution of 18 volunteers who have given their free time to help our clients. 4 trustees have been appointed to manage the assets of the charity.

Objectives and activities

Objectives and aims

The charity's objects ('the objects') are

To further the following exclusively charitable purposes for the public benefit:

1. The promotion of social inclusion by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the public who are of African origin) or are economically disadvantaged to relieve the needs of such people and assist them to integrate into society;
2. The advancement of religion including the promotion of religious harmony and religious education;
3. The relief of sickness and the preservation and protection of good health;
4. The promotion of racial harmony.

**Heaven Gate Centre
Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 May 2021**

Objectives and activities *(continued)*

Public benefit

Our members also contributed to keep running our children activities of arts & crafts. These activities were supervised by Perpetue Moukembu.

Our Befriending service is intended to break loneliness and isolation and then invites people to get to know each other and make friends. Thus we come together, share hot foods and enjoy lots of fun, relax and socialize. The befriending activities were supervised by Serge and Toussaint. Our Outreach activities provided one-to-one support to vulnerable people or families in needs. We have provided support to people from our community with information, advice, employment related issues (including CV preparation, job search, signposting, covering letter writing and filling job application forms), provision of references for employment, support for finding a training course, a volunteering opportunity, university and higher education course.

In all, this year has been much harder for us as we did not secure any good amount of external funding. We had to manage to keep our current activities alive and do our best to serve the community with its increased needs and clients and at the same time, look after our premises with all its repairs. All that, thanks to our members contributions and their giftaid. We managed with these contributions in improving our premises conditions by doing some building and repairing works

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Achievements and performance

The neighbourhood where we are based is the Ladywood Ward in Birmingham, West Midlands. The neighbourhood is characterised by a relatively young and depersonalisation, and suffers from multiple deprivation. In order to demonstrate the public benefit achieved our charity, we hereby present the services and activities delivered during the year ended on 31st May 2020.

During this unprecedented period of Covid-19, we were keen to address many issues which have most affected our community. Our main areas of focus were also in promoting good health and in the area of education in order to support people who are economically disadvantaged, children, young people & families to reach their full potential. There were some reports that BAME people were vulnerable to the virus but it's been shown that corona virus does not discriminate between individuals but it appeared to be a manifest disproportionate severity of infection in BAME people (black, Asian, and minority ethnic). In this situation, with this project during this challenging time, people were encouraged to keep safe, understand and gain knowledge of how they can apply the government instructions to also keep others safe. With the grant gained from Heart of England Community Foundation, We managed to assist many of our members with our food bank project.

Food bank has always been among our main activities in supporting many disadvantaged and vulnerable individuals and families in the West Midlands and surroundings. Many of those individuals and families are disadvantaged because of cultural and language barriers as the vast majority came to the UK as refugees and asylum seekers. With this pandemic of the Coronavirus, many of these vulnerable families have been socially isolated and they cannot go out to get essentials. Among those, we had those over 65 years-old and/or those with some health conditions as the most vulnerable. We managed to more than 30 vulnerable families with shopping essentials, including those foods sold in exotic shops, topping up gas and electric pre-paid tokens, ordering or collecting prescriptions or medications, having chat through whatsapp, telephones and a provision of a one-to-one support with welfare or utility matters. Some of our volunteers had accepted and were there to help in supporting those vulnerable people by following government and NHS advice of social distancing and other measures.

Plans for future periods

Many of our members could not go out to do shopping or respond to some of their appointments. So a group of volunteers was set up to do shopping for them and dropped at their door steps, topping up electricity or gas for them. In our premises, we only organize few activities where only a little amount of people can attend where social distancing can be observed. And this was changing any instructions as there was always possibility of local lock down. This is why we were planning to move all our activities to online platforms so we will not be affected by measures of possible future lock downs. Activities of homework club, job applications, healthy living and many others were done on live connections. We had to register on zoom for our meetings and conferences. Our outreach group was the one to make most of the move and this will incur more expenses for petrol and other means of transport. We did our planning in dividing the outreach team in groups so different areas can be covered. We will now be holding live events by different professionals where parents or adults can connect and/or parents (guardians) can connect for their children and young people to connect in order to get the support or the knowledge which will be passed on. We just needed to secure those of different subjects or topics to hold those meetings from our premises. As many of our members are African origins, refugees and asylum seekers to whom English is not their first language, many of the

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

government instructions are not understood because of language barrier. We could not have achieved this if we didn't have any support. We are very much thankful to the Sport England and Heart of England Community Foundation for the grants we received from them. Heart of England Community Foundation was the main source of support during this year. The coronavirus resilience, positive future and doing things differently helped us

a lot insatisfying needs of our members and supported the works of Heaven Gate Centre online. These grants we received from Heart of England doing things differently helped enormously to run some of these online activities. Our children and young people held meetings online through our talks and befriending, mental health. With this, they developed this desire of spending more time more and more in a good way by attending their online lessons than just sleeping or playing on phones or tablets. They were excited to come and spend quality time with us. They developed some maturity of doing what is good at home, in schools and everywhere they find themselves. The grants we received helped us to do things differently

and antisocial behaviour and side effects of alcohol and cigarettes were all demonstrated to them and most of them have started to behave sensibly at home and in public places. Even though, we could not hold physical sport activities because of the lockdowns and the many restrictions in place on the number of people to attend with at the time, only six people could attend, we still managed during our online meetings encouraging our members to do some kind of home physical exercises to keep fit. Our Outreach activities provided one-to-one support to vulnerable people and families in need. We have provided support to people from our community with information, advice, employment related issues of pandemic (including CV preparation, job search,

writing and filling in job application forms), provision of employment, support for finding a training course, a volunteering opportunity, university and higher education course. In all, this year has been much harder for us as we had to manage to keep our activities alive in the middle of the challenges brought by the pandemic and do our best to serve the community with its increased needs. With the positive future grant we received from HECC, we held activities to make a significant impact, not only for our immediate beneficiaries but their families and the wider community as a whole. Opening the gateway to lifelong learning and improving their chances of employment and self-sufficiency for individuals and families especially in this time of the pandemic where many companies have closed and many people have lost their jobs. The project aimed to empower and improve employability and communication skills at grass roots level and beyond, will allow many isolated individuals to integrate into society and will give them the confidence to seek employment. Our young people to gain motivation and inspiration to get to employment; they would be helped to value work of all entry levels, raising therefore their aspirations. To use education as a catalyst to reduce prejudice, discrimination and isolation, provision of opportunities that facilitate upskilling and integration into society, an increase the chances of employability and the overall quality of life. The sessions had to provide our members with free resources, advice and guidance and will therefore not be tempted to engage in criminal activities and antisocial behaviours. As the project is designed with input from young people, there would be careers inspiration, skills development, and provision of information on a range of topics including mental health and finances and signposting to expert organisations.

**Heaven Gate Centre
Company Limited by Guarantee**

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Financial review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

With regards to the current pandemic situation, Projects for the year ahead are planned subject to the present report showing we have made a significant impact for our beneficiaries. Since online activities and Live events have been very effective since the corona virus outburst, many of our activities will be online. We know that our children and young have stayed home for more than five months last year due to the pandemic and that, there will be a real need from their side to connect to our online and live homework. There will be an option of having such activities online for some other people who cannot afford going to our premises. The Heaven Gate Centre will focus on delivering high quality services for the sake of its beneficiaries and meeting its objects. We will keep on investing more into helping our people in the community, especially our young people in the areas that they struggle in life, Helping our asylum seekers and refugees to easily integrate in the society, training more volunteers especially with regard to safeguarding children, health and safety, first aid etc. We also plan to develop our current service delivery by increasing the scope of our activities and number of beneficiaries. We will make sure to provide sustainable activities designed to change positively people lives. The Heaven Gate Centre will closely work with funders and at the same time think to develop some activities which can generate some kind of revenue in order to sustain our activities and reduce the level of our dependency on funders.

CONCLUSION

Knowing that this year has been very challenging with all issues caused by the pandemic with our members having various needs to be satisfied, and, looking how we managed to finish the year and we able to help/support a lot members, the Management Committee of the HEAVEN GATE CENTRE would like to thank all our members of their contributions, our funders of this year for the financial support for the delivery of our activities and services. We also thank our volunteers who have been working very hard in in order to meet our aims especially where the organisation is based. In terms of the profile and governance of our organisation, we are pleased to say that Heaven Gate Centre has improved and is still growing. We have expanded our openness to other organisations and the feedbacks we receive from the service users are still positively encouraging.

Heaven Gate Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

Signed on behalf of the Management Committee

Baley Daya Jean Nkiese

Chair General Secretary

HEAVEN GATE CENTRE

Report of the Trustees
for the Year Ended 31 May 2018

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



.....
Mr B DAYA - Trustee

Heaven Gate Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Heaven Gate Centre

Year ended 31 May 2021

I report to the trustees on my examination of the financial statements of Heaven Gate Centre ('the charity') for the year ended 31 May 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Independent Examiner

472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Heaven Gate Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2021

	Note	Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	83,330	34,545	117,875	51,064
Total income		<u>83,330</u>	<u>34,545</u>	<u>117,875</u>	<u>51,064</u>
Expenditure					
Expenditure on charitable activities	6,7	42,266	35,028	77,294	43,360
Total expenditure		<u>42,266</u>	<u>35,028</u>	<u>77,294</u>	<u>43,360</u>
Net income and net movement in funds		<u>41,064</u>	<u>(483)</u>	<u>40,581</u>	<u>7,704</u>
Reconciliation of funds					
Total funds brought forward		22,340	–	22,340	14,636
Total funds carried forward		<u>63,404</u>	<u>(483)</u>	<u>62,921</u>	<u>22,340</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

**Heaven Gate Centre
Company Limited by Guarantee
Statement of Financial Position**

31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	50,390	14,388
Current assets			
Debtors	11	1,765	1,765
Cash at bank and in hand		<u>11,677</u>	<u>7,098</u>
		13,442	8,863
Creditors: amounts falling due within one year	12	911	911
Net current assets		<u>12,531</u>	<u>7,952</u>
Total assets less current liabilities		<u>62,921</u>	<u>22,340</u>
Funds of the charity			
Restricted funds		(483)	(117)
Unrestricted funds		<u>63,404</u>	<u>22,457</u>
Total charity funds	13	<u>62,921</u>	<u>22,340</u>

For the year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

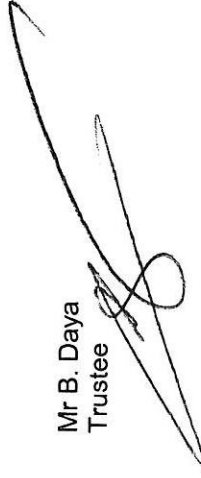
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 September 2019, and are signed on behalf of the board by:

Mr B. Daya
Trustee



The notes on pages 12 to 18 form part of these financial statements.

Heaven Gate Centre
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 May 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	40,581	7,704
<i>Adjustments for:</i>		
Cash generated from operations	<u>40,581</u>	<u>7,704</u>
Net cash from operating activities	<u>40,581</u>	<u>7,704</u>
Cash flows from investing activities		
Purchase of tangible assets	(36,002)	(845)
Net cash used in investing activities	<u>(36,002)</u>	<u>(845)</u>
Net increase in cash and cash equivalents	4,579	6,859
Cash and cash equivalents at beginning of year	7,098	239
Cash and cash equivalents at end of year	<u>11,677</u>	<u>7,098</u>

The notes on pages 12 to 18 form part of these financial statements.

Heaven Gate Centre
Company Limited by Guarantee
Notes to the Financial Statements

Year ended 31 May 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47 Lower Tower Street, New Town, Birmingham, West Midlands, B19 3NH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Church Donations	56,826	–	56,826
Local Giving	4,290	–	4,290
HMRC Gift Aid	22,214	–	22,214
	<u>83,330</u>	<u>34,545</u>	<u>117,875</u>
Grants			
Hearts of England	–	27,000	27,000
Lottery Fund	–	7,545	7,545
	<u>83,330</u>	<u>34,545</u>	<u>117,875</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Church Donations	31,731	–	31,731
Local Giving	1,223	–	1,223
HMRC Gift Aid	16,310	–	16,310

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2021

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Hearts of England Lottery Fund	–	1,800	1,800
	–	–	–
	<u>49,264</u>	<u>1,800</u>	<u>51,064</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activities Funded by church Donations	22,880	–	22,880
Heart Of England: Corona Resilience	–	9,134	9,134
Activities Funded by HMRC Gift Aid	19,387	–	19,387
Heart of England: Doing Things Differently	–	20,160	20,160
Heart of England: Positive Future	–	5,734	5,733
	<u>42,266</u>	<u>35,028</u>	<u>77,294</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activities Funded by church Donations	31,594	–	31,594
Heart Of England: Corona Resilience	–	1,917	1,917
Activities Funded by HMRC Gift Aid	9,849	–	9,849
Heart of England: Doing Things Differently	–	–	–
Heart of England: Positive Future	–	–	–
	<u>41,443</u>	<u>1,917</u>	<u>43,360</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Activities Funded by church Donations	22,880	22,880	31,594
Heart Of England: Corona Resilience	9,134	9,134	1,917
Activities Funded by HMRC Gift Aid	19,387	19,387	9,849
Heart of England: Doing Things Differently	20,160	20,160	–
Heart of England: Positive Future	5,733	5,733	–
	<u>77,294</u>	<u>77,294</u>	<u>43,360</u>

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2021

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee remuneration and expenses

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 June 2020	14,582	845	702	16,129
Additions	32,102	—	3,900	36,002
At 31 May 2021	46,684	845	4,602	52,131
Depreciation				
At 1 June 2020 and 31 May 2021	1,741	—	—	1,741
Carrying amount				
At 31 May 2021	44,943	845	4,602	50,390
At 31 May 2020	12,841	845	702	14,388

11. Debtors

Other debtors	2021	2020
	£	£
	1,765	1,765

12. Creditors: amounts falling due within one year

Other creditors	2021	2020
	£	£
	911	911

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

13. Analysis of charitable funds

Unrestricted funds

General funds	At 1 June 2020 £	22,340	Income £	83,330	Expenditure £	(42,266)	At 31 May 2021 £	63,404
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General funds	At 1 June 2019 £	14,636	Income £	49,264	Expenditure £	(41,443)	At 31 May 2020 £	22,457
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Restricted funds

Restricted Fund 1 - desc in a/cs	At 1 June 2020 £	—	Income £	34,545	Expenditure £	(35,028)	At 31 May 2021 £	(483)
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Restricted Fund 1 - desc in a/cs	At 1 June 2019 £	—	Income £	1,800	Expenditure £	(1,917)	At 31 May 2020 £	(117)
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14. Analysis of changes in net debt

Cash at bank and in hand	At 1 Jun 2020 £	7,098	Cash flows £	4,579	At 31 May 2021 £	11,677
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**Heaven Gate Centre
Company Limited by Guarantee
Management Information
Year ended 31 May 2021**

The following pages do not form part of the financial statements.

Heaven Gate Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Church Donations	56,826	31,731
Local Giving	4,290	1,223
HMRC Gift Aid	22,214	16,310
Hearts of England	27,000	1,800
Lottery Fund	7,545	–
	<u>117,875</u>	<u>51,064</u>
Total income	<u>117,875</u>	<u>51,064</u>
Expenditure		
Expenditure on charitable activities		
Rent	15,000	15,000
Rates and water	–	4,302
Light and heat	2,297	4,922
Repairs and maintenance	10,606	4,620
Insurance	1,010	1,010
Other motor/travel costs	1,407	725
Legal and professional fees	1,000	756
Telephone	1,625	158
Other office costs	4,925	1,981
Refreshment and Entertainment	742	998
Books and Library Materials	2,860	1,311
Advertising and Promotions	8,375	4,906
DetailedSOFAExpenditureOnCharitableActivitiesType5H	450	2,482
Youth Training	953	189
Teaching Assistants	10,640	–
Volunteer Expenses	7,685	–
Adminstration and Monitoring	760	–
Essential Supplies to the elderly & Vulnerable	3,600	–
Professional Trainer	3,359	–
	<u>77,294</u>	<u>43,360</u>
Total expenditure	<u>77,294</u>	<u>43,360</u>
Net income	<u>40,581</u>	<u>7,704</u>

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
Expenditure on charitable activities		
Activities Funded by church Donations		
Activities undertaken directly		
Rent	15,000	15,000
Rates & water	—	4,302
Light & heat	457	1,610
Repairs & maintenance	361	1,328
Insurance	1,010	1,010
Travel costs	554	680
Legal and Accountancy Fees	1,000	756
Telephone	255	158
Other office costs	1,238	1,895
Postage and Stationery	362	783
Entertainment and Refreshments	429	1,216
Books and Library Materials	811	1,209
Advertising and Promotions	450	1,458
Youth Training	953	189
	<u>22,880</u>	<u>31,594</u>
Heart Of England: Corona Resilience		
Activities undertaken directly		
Light & heat	1,840	—
Travel costs	853	45
Direct charitable activity 6 - telephone	900	—
Other office costs	587	86
Postage and Stationery	—	215
Entertainment and Refreshments	853	95
Books and Library Materials	—	452
Advertising and Promotions	—	1,024
Volunteer Expenses	3,341	—
Adminstartion and Monitoring	760	—
	<u>9,134</u>	<u>1,917</u>
Activities Funded by HMRC Gift Aid		
Activities undertaken directly		

Heaven Gate Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 May 2021

	2021	2020
	£	£
Light & heat	-	3,312
Repairs & maintenance	10,245	3,292
Entertainment and Refreshments	1,578	-
Books and Library Materials	7,564	3,245
	<u>19,387</u>	<u>9,849</u>
Heart of England: Doing Things Differently		
Activities undertaken directly		
Other office costs	3,100	-
Postage & Stationery	380	-
Teaching Assistants	10,080	-
Volunteer Expenses	3,000	-
Essential Supplies to the elderly & Vulnerable	3,600	-
	<u>20,160</u>	<u>-</u>
Heart of England: Positive Future		
Activities undertaken directly		
Direct charitable activity 12 - telephone	470	-
Teaching Assistant	560	-
Volunteer Expenses	1,344	-
Professional Trainer	3,359	-
	<u>5,733</u>	<u>-</u>
	<u>77,294</u>	<u>43,360</u>

Expenditure on charitable activities