

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

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# Heaven Gate Centre

## Company Limited by Guarantee

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

Year ended 31 May 2024

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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  
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ENGLAND  
B66 4HA

# Heaven Gate Centre

## Company Limited by Guarantee

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

#### Year ended 31 May 2024

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##### 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

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##### 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**

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#### **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

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#### 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 lockdown, schools closed because of corona virus, 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 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

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# Heaven Gate Centre

## Company Limited by Guarantee

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

Year ended 31 May 2024

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activities were more online encouraging, supporting, counselling many in need. We managed to secure some resilient 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 doing shopping 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 for employment, 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

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#### 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 activities. 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 in 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

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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

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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	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	59,392	4,980	64,372	94,733
Investment income	6	164	–	164	16
<b>Total income</b>		<u>59,556</u>	<u>4,980</u>	<u>64,536</u>	<u>94,749</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	62,425	1,681	64,107	75,617
<b>Total expenditure</b>		<u>62,425</u>	<u>1,681</u>	<u>64,107</u>	<u>75,617</u>
<b>Net income and net movement in funds</b>		<u>(2,869)</u>	<u>3,299</u>	<u>429</u>	<u>19,132</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		51,234	–	51,234	32,102
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	11	33,875	30,576
<b>Current assets</b>			
Debtors	12	–	1,765
Cash at bank and in hand		17,788	18,893
		<u>17,788</u>	<u>20,658</u>
<b>Net current assets</b>		<u>17,788</u>	<u>20,658</u>
<b>Total assets less current liabilities</b>		<u>51,663</u>	<u>51,234</u>
<b>Funds of the charity</b>			
Restricted funds		3,299	–
Unrestricted funds		48,365	51,234
<b>Total charity funds</b>	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**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
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	2,030	18,205
Interest received	164	16
Net cash from operating activities	<u>2,194</u>	<u>18,221</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(3,299)	–
Net cash used in investing activities	<u>(3,299)</u>	<u>–</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(1,105)</b>	<b>18,221</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>18,893</b>	<b>672</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>17,788</u></b>	<b><u>18,893</u></b>

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

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#### 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

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#### 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

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#### 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

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#### 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 £
<b>Donations</b>			
Church Donations	43,064	–	43,064
Local Giving	88	–	88
HMRC Gift Aid	16,240	–	16,240
<b>Grants</b>			
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 £
<b>Donations</b>			
Church Donations	14,346	–	14,346
Local Giving	70,557	–	70,557
HMRC Gift Aid	9,830	–	9,830

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# 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 £
<b>Grants</b>			
Hearts of England	—	—	—
	<u>94,733</u>	<u>—</u>	<u>94,733</u>

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	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 £	<b>Total Funds 2024 £</b>
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 £	<b>Total funds 2024 £</b>	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 £
<b>Cost</b>				
At 1 June 2023	30,770	845	702	32,317
Additions	—	—	3,299	3,299
<b>At 31 May 2024</b>	<u>30,770</u>	<u>845</u>	<u>4,001</u>	<u>35,616</u>
<b>Depreciation</b>				
At 1 June 2023 and 31 May 2024	<u>1,741</u>	<u>—</u>	<u>—</u>	<u>1,741</u>
<b>Carrying amount</b>				
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

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#### 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>

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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Bank interest receivable type 1	164	16
	<u>164</u>	<u>16</u>
<b>Total income</b>	<u>64,536</u>	<u>94,749</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>64,107</u>	<u>75,617</u>
<b>Net income</b>	<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

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	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Activities Funded by church Donations</b>		
<b><i>Activities undertaken directly</i></b>		
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>
 <b>Expenditure on charitable activities</b>	 <u>64,107</u>	 <u>75,617</u>