

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

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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

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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 Baileys. 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

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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,

groups, 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 counseling. 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

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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

Baleiy 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 *17/02/2026* 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 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
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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.

Godfrey Massa

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


17/02/2020

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

Godfrey Massa

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	(209)	2,030
Interest received	209	164
Net cash from operating activities	–	2,194
Cash flows from investing activities		
Purchase of tangible assets	–	(3,299)
Net cash used in investing activities	–	(3,299)
Net decrease in cash and cash equivalents	–	(1,105)
Cash and cash equivalents at beginning of year	17,788	18,893
Cash and cash equivalents at end of year	17,788	17,788

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
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 £	Total Funds 2025 £	Restricted Funds £	Total Funds 2025 £
Activities Funded by church Donations	<u>61,193</u>	<u>61,193</u>	<u>54,298</u>	<u>115,491</u>

	Unrestricted Funds £	Total Funds 2024 £
Activities Funded by church Donations	<u>62,425</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				
Depreciation				
At 1 June 2024 and 31 May 2025	30,770	845	4,001	35,616
Carrying amount				
At 31 May 2025	1,741	—	—	1,741
	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	17,788	-	17,788

**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	-	429

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>