

DIVINE LOVE & RECONCILIATION ANNUAL REPORT FOR 2022

At the beginning of the year HDL&R set out to promote the Christian faith alongside showing the essence of the faith in the daily lives of the people that attended the church services.

Activities:

Sunday Service – The group held its main services partly online every Sunday and occasionally face-to-face, ensuring that the truth as provided in the Holy Bible was taught. This was followed by songs of praise and worship and capped by captivating sermons from various speakers during the year. We also had mid-week services on Tuesdays and Thursday where members were encouraged to live a Christ-like life. These sessions had biblical discussions which focused more on how to reconcile the wounded in our community back to God by showing them love. Prayers were constantly made for the sick, homeless, the unemployed, other individual challenges and the nation at large. Due to COVID-19, we have continuously had mid night Friday prayers for the entire nation.

Fellowship – For the first part of the year, occasions to fellowship outside the designated gathering place never took place as the group recovered from the COVID-19 restrictions and the national/regional lockdowns which had prevented us from having such activities. The group gradually, started getting back to gathering together as the occasion demanded. Our online sessions were used extensively and everyone contributed from the comfort of their own homes.

Outreach – Recovery from COVID-19 lockdowns had prevented us from having any outreach as intended at the start of the year.

Devotions – Our Tuesday mid-week prayer services were focused on praying for the sick (especially COVID-19 related), homeless, unemployed and the nation at large as well as gaining insights from the Holy Bible on living a Christ-Like life.

Counselling – Although due to confidentiality no records are kept of the organisation's involvement in Christian counselling to families, a lot of families appear to have benefitted from the simplistic free service provided by the ministers of the organisations. Counselling sessions continued online and many people were able to access the services digitally from their home especially after having gone through the trauma of this challenging COVID-19 period.

Teaching – On a regular basis teaching of the Holy Bible helped build up people that attended our online church services and have also helped the Youths who have now become very engaged in their weekly Wednesday youth sessions. Our Thursday mid-week online services have been committed to Bible teaching, discussions and questions and answer sessions where everyone is free to ask questions and learn more about the Holy Bible. Also, a one-hour discipleship teaching session has been allocated on Sunday where we are all taught the Holy Bible. Our standard 30 minutes Bible teaching session allocated on Sundays has continued where other topics from the Holy Bible are treated in similar manner.

Accounts – At the end of 2021 the organisation was holding a balance of £9,355 which was received through purely freewill donation and gift from people that attended the

church services. During the year 2022, it received £686 which added to the balance at the start of the year was £9,355. Also, the expenses incurred during the year which were all paid, amounted to a total of £180, leaving a balance of £9,861 at the end of 2022. Details of income and expenses are attached.

Music and Choir – During the year the music team and the choir engaged the youths with coordinating the praise and worship sessions during our Sunday services. Most of the young people who are part of the choir and the music team are mostly the main praise and worship leaders during most services.

Board of Trustees – Board of trustees held various digital meetings during the year to make sure that the charity was functioning properly.

Project team – The project team was very busy this year in planning and ensuring that the different standard activities that normally took place physically which had become digital, could now effectively go on physical as it had normally been. This has been challenging as many families had become accustomed to digital meetings and platforms. Hence, gradual migration from digital to physical activities has commenced and the focus is to get back to meeting face for face.

General Assembly – The general assembly which includes every member are at the pinnacle of the charity structure and the leaders work for them. During the year they were given the opportunity to direct the affairs of the charity in a meeting named the Annual General Meeting (AGM). This meeting is scheduled to hold after every six months but was successfully held once in 2022 due to challenges with meeting physically.

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DIVINE LOVE & RECONCILIATION			1162834		CC17a
Annual accounts for the period					
Period start date	01/01/2022	To	Period end date	31/12/2022	

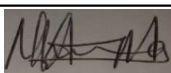
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			686	-	-	686	11,955
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	686	-	-	686	11,955
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income	0	S07	- 180	-	-	- 180	- 2,600
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	- 180	-	-	- 180	- 2,600
Net incoming/(outgoing) resources before transfers		S14	506	-	-	506	9,355
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	506	-	-	506	9,355
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	506	-	-	506	9,355
Total funds brought forward		S20	9,355	-	-	9,355	-
Total funds carried forward		S21	9,861	-	-	9,861	9,355

Section B Balance sheet

		Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	01/01/2022	£	31/12/2022	31/12/2021
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
	Total fixed assets	B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	9,861	-	-	9,861	9,355
	Total current assets	B09	9,861	-	-	9,861	9,355
Creditors: amounts falling due within one year							
	(Note 12)	B10	-	-	-	-	-
	Net current assets/(liabilities)	B11	9,861	-	-	9,861	9,355
Total assets less current liabilities							
		B12	9,861	-	-	9,861	9,355
Creditors: amounts falling due after one year							
	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	Net assets	B15	9,861	-	-	9,861	9,355
Funds of the Charity							
Unrestricted funds		B16	9,861			9,861	9,355
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
	Total funds	B20	9,861	-	-	9,861	9,355

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	MOSES NKENG AGBOR	16/09/2023

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Tithes and offerings	686	200
	Membership dues	-	-
	Grants	-	-
	Gifts in kind	-	2,600
		-	-
	Total	686	2,800
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Rent	-	-
	Catering Costs	-	-
	Print Cost	-	-
	Depreciation	-	-
	Accrued Rent	-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Support costs	- 180	2,600
	Events and Outings	-	-
	Retained Cancelled Cheque	-	-
	Rent arrears paid	-	-
		-	-
	Total	- 180	2,600
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C	Notes to the accounts	(cont)
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Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

The assets are being revalued as they are being used as is, and recorded as zero value at end of 2018

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
Note 15		
Additional Disclosures		
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
Following the impact of coronavirus general level of economic hardship 2022 activities have generally been online and therefore has affected income and expenditure dramatically. As a result of reduction in activities, the account showed a net increase of income from £200.10 in 2021 to 686.48 during 2022, but expenses remained low attributed to Googlemeet subscription and other costs. In 2022, net expenses was less than income by £506.49 and leadership is critically looking at ways to ensure that income picks up during the next few years.		

	House of Divine Love and Reconciliation							
	Income and Expenditure statement	Signed by	Receipts	Expenses	Total Monthly Expenses	Income	Total Monthly Income	Monthly Balance Balance C/F
	Description	Signed by	Receipts	£		£	£	

Jan-22

31/01/2022	First fruit - contribution			0.00		150.00		
							150.00	
				0.00				

Feb-22

28/02/2022	xx			0.00		0.00		
						0.00		
							0.00	
				0.00				

Mar-22

08/03/2022	Offering					50.00		
30/03/2022	Offering					61.92		
						0.00		
							111.92	

Apr-22

29/04/2022	Offering					50.00		
							50.00	
				0.00				

May-22

16/05/2022	Offering					46.30		
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46.30

0.00

Jun-22

xx

0.00

0.00

0.00

0.00

Jul-22

04/07/2022 offering

50.08

11/07/2022 NkengAgbor - Expenses

100.00

50.08

0.00

100.00

Aug-22

24/08/2022 Offering -Adun

75.18

26/08/2022 Offering -Adun

153.00

228.18

0.00

0.00

Sep-22

02/09/2022 C I Okwo Expenses (Online Googlemeet)

79.99

0.00

0.00

0.00

79.99

Oct-22

No transactions

0.00

0.00

0.00

Nov-21

			50.00		
				50.00	
	0.00				
		0.00			

Dec-21

				0.00	
	0.00				
		0.00			

Leadership meeting and retreat	0.00
Outing for church	0.00
Rent Paid 2020	0.00
Total Youth	0.00
Cheque returned	0.00
Total Rent Paid	0.00
Total Catering Cost	0.00
Total Printing Cost	0.00
Total Depreciation	0.00
Outreach to homeless	0.00
Gifts	0.00
Tithe amd Offering	686.48
Total Charitable activities Expenses	0.00

CLOSING BALANCE	179.99	686.48	9,354.85	9,861.34	506.49	9,861.34
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start 1/1/2022	9,354.85
Income 2022	686.48
	10,041.33
Expenses 2022	179.99
	9,861.34