

# Tree of Life Ministries.

England & Wales · Charity number 1167077

## Details

---

Other names	HEAVEN'S DEW MINISTRIES, LONDON FOR JESUS, Tree of Life London
Status	Registered
Legal form	CIO
Registered	2016-05-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

**Address** 18 Daymerslea Ridge  
Leatherhead  
Surrey  
KT22 8TF

**Phone** 07830073292

**Website** [www.treeoflifelondon.org](http://www.treeoflifelondon.org)

## Activities

---

**Objects:** THE OBJECT OF THE CIO IS FOR THE BENEFIT OF THE PUBLIC:TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

**Activities:** The holding of regular christian worship services in the community to promote the christian faith.

## Classification

---

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,164	£6,148	-	-
2024-03-31	£8,221	£8,409	-	-
2023-03-31	£11,437	£11,682	-	-
2022-03-31	£12,617	£11,453	-	-
2021-03-31	£19,498	£21,647	-	-

## Trustees

Name	Role	Appointed
Binny Mathews Philip		2024-10-01
MANASSEH GEORGE ABRAHAM		2016-04-10
MANISHA SHRIKANT GALANDE		2016-04-10

**Tree of Life Ministries.**

England & Wales - Charity number 1167077

---

# Accounts

---

**TREE OF LIFE MINISTRIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**CHARITY NUMBER: 1167077**

**TREE OF LIFE MINISTRIES**  
**118 – 120 LONDON ROAD**  
**MITCHAM**  
**CR4 3LB**

**INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee’s Report</b>	<b>2 – 3</b>
<b>Independent Examiner’s Report</b>	<b>4</b>
<b>Receipts and Payments Account</b>	<b>5</b>
<b>Statement of Assets and Liabilities</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7</b>

**TREE OF LIFE MINISTRIES**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2025 for the charity, Tree of Life Ministries with charity number 1167077.

The Trustees of the charity are: Rev Manasseh George Abraham  
Ms Manisha Galande  
Binny Mathews Philip

The principal address of the charity is : 118-120 London road  
Mitcham  
Surrey  
CR4 3LB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a CIO – Foundation Constitution registered 13<sup>th</sup> May 2016 as amended on 5<sup>th</sup> October 2024. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVEMENTS AND PERFORMANCE**

The Organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community.

## **FINANCIAL REVIEW**

The income of the charity is above £6,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the hall and office it uses for its meetings as well as the operational costs.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 17<sup>th</sup> July 2025 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **TREE OF LIFE MINISTRIES**

I report on the accounts of the church for the year ended 31<sup>st</sup> March 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

### **Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip License Number: 17362  
FRESH FIRE ORGANISATION  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

## TREE OF LIFE MINISTRIES

### ACCOUNTS FOR THE YEAR ENDED 31st March 2025

#### **1 Receipts & Payments Account (General Purpose Fund)**

<b>Income Receipts</b>	<b>£/ 2025</b>	<b>£/2024</b>
Donations	6164	8221
Gift Aid	0	
<b>Total Receipts</b>	<b>6164</b>	<b>8221</b>
<b>Direct Charitable Expenditure</b>		
Supplies	150	
Rent	1050	1650
Wages	0	3000
Professional fees	175	0
Mission expenses	200	430
Admin charges	536	50
Office rent	1500	0
TV programs	150	800
Welfare	0	1500
Insurance	207	199
Bank charges	60	60
Honorarium	700	100
Outreach costs	0	620
Travel	350	0
Accounting services	450	
	<b>5528</b>	<b>8409</b>
<b>Other Expenditure</b>		
Equipment	0	0
Events	500	
Refreshments	120	
	<b>620</b>	<b>0</b>
<b>Total Payments</b>	<b>6148</b>	<b>8409</b>
<b>Net Receipts/(Payments) for the year</b>	<b>16</b>	<b>-188</b>
<b>Cash Funds brought forward</b>	<b>57</b>	<b>245</b>
<b>Cash Funds at the end of the year</b>	<b>73</b>	<b>57</b>

## **TREE OF LIFE MINISTRIES**

### **2 Statements of Assets and Liabilities at 31st March 2025**

#### **Monetary Assets**

##### **Cash Funds**

	<b>Unrestricted Funds</b>	
	<b>£/2025</b>	<b>£/2024</b>
	<b>£</b>	<b>£</b>
Cash at hand and in bank	73	57

##### **Total Cash Funds**

73      57

#### **Assets Retained for the Charity's Own use**

##### **Non-monetary Assets and Liabilities**

Musical Instruments	70	70
Equipments	100	100
	<u>170</u>	<u>170</u>

#### **Liabilities**

Bookkeeping	250	250
-------------	-----	-----

##### **NET ASSETS**

-7      -23

These accounts were approved by the trustees and signed on their behalf by:

Rev Manasseh Abraham

---

## **TREE OF LIFE MINISTRIES**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31st March 2025**

#### **ACCOUNTING POLICIES**

##### **Basis of Accounting**

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

##### **Funds**

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services.

The CIO has no outstanding guarantees to third parties no any debts secured on the asstes of the CIO

##### **Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

##### **Trustee Remuneration**

No trustee received any remuneration during the financial year.

**Tree of Life Ministries.**

England & Wales - Charity number 1167077

---

# Accounts

---

**TREE OF LIFE MINISTRIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**CHARITY NUMBER: 1167077**

**TREE OF LIFE MINISTRIES**  
**118 – 120 LONDON ROAD**  
**MITCHAM**  
**CR4 3LB**

## **INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee’s Report</b>	<b>2 – 3</b>
<b>Independent Examiner’s Report</b>	<b>4</b>
<b>Receipts and Payments Account</b>	<b>5</b>
<b>Statement of Assets and Liabilities</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7</b>

**TREE OF LIFE MINISTRIES**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2024 for the charity, Tree of Life Ministries with charity number 1167077.

The Trustees of the charity are: Rev Manasseh Abraham  
Ms Manisha Galande  
Binny Mathews Philip

The principal address of the charity is : 118-120 London road  
Mitcham  
Surrey  
CR4 3LB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a CIO – Foundation Constitution registered 13<sup>th</sup> May 2016 as amended on 5<sup>th</sup> October 2024. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVEMENTS AND PERFORMANCE**

The Organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community.

## **FINANCIAL REVIEW**

The income of the charity is above £8,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the hall and office it uses for its meetings as well as the operational costs.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 13<sup>th</sup> December 2024 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **TREE OF LIFE MINISTRIES**

I report on the accounts of the church for the year ended 31<sup>st</sup> March 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

### **Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip License Number: 17362  
FRESH FIRE ORGANISATION  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

## TREE OF LIFE MINISTRIES

### ACCOUNTS FOR THE YEAR ENDED 31st March 2024

#### 1 Receipts & Payments Account (General Purpose Fund)

<b>Income Receipts</b>	£/ 2024	£/2023
Donations	8221	11437
Gift Aid	0	
<b>Total Receipts</b>	<b>8221</b>	<b>11437</b>
<b>Direct Charitable Expenditure</b>		
Rent	1650	5049
Wages	3000	6200
Professional fees	0	0
Mission expenses	430	140
Admin charges	50	256
Ni contribution	0	37
TV programs	800	
Welfare	1500	
Insurance	199	
Bank charges	60	
Honorarium	100	
Outreach costs	620	
Charity Giving	0	
	<b>8409</b>	<b>11682</b>
<b>Other Expenditure</b>		
Equipment	0	0
Instruments		
	<b>0</b>	<b>0</b>
<b>Total Payments</b>	<b>8409</b>	<b>11682</b>
<b>Net Receipts/(Payments) for the year</b>	<b>-188</b>	<b>245</b>
<b>Cash Funds brought forward</b>	<b>245</b>	<b>0</b>
<b>Cash Funds at the end of the year</b>	<b>57</b>	<b>245</b>

## **TREE OF LIFE MINISTRIES**

### **2 Statements of Assets and Liabilities at 31st March 2024**

#### **Monetary Assets**

##### **Cash Funds**

##### **Unrestricted Funds**

**£/2024**

**£/2023**

**£**

**£**

Cash at hand and in bank

57

245

##### **Total Cash Funds**

57

245

#### **Assets Retained for the**

#### **Charity's Own use**

#### **Non-monetary Assets and Liabilities**

Musical Instruments

70

70

Equipments

100

100

170

170

#### **Liabilities**

Bookkeeping

250

#### **NET ASSETS**

-23

415

These accounts were approved by the trustees and signed on their behalf by:

Rev Manasseh Abraham

---

## **TREE OF LIFE MINISTRIES**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31st March 2024**

#### **ACCOUNTING POLICIES**

##### **Basis of Accounting**

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

##### **Funds**

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services.

The CIO has no outstanding guarantees to third parties no any debts secured on the asstes of the CIO

##### **Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

##### **Trustee Remuneration**

The trustee Rev Manasseh Abraham received £2500 for pastoral services to the charity.

**Tree of Life Ministries.**

England & Wales - Charity number 1167077

---

# Accounts

---

**HEAVEN DEW'S MINISTRIES FINANCIAL  
STATEMENTS**

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 CHARITY  
NUMBER: 1167077

**HEAVEN'S DEW MINISTRIES 339B COMMONSIDE EAST MITCHAM CR4 1HF**

**INDEX**

**Index 1**

**Trustee's Report 2-3**

**Notes on the financial Statements 4**

## HEAVEN'S DEW MINISTRIES TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MARCH 2023

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2023 for the charity, Heaven's Dew Ministries with charity number 1167077.

The Trustees of the charity are:

Rev Manasseh Abraham Ms Manisha Galande Mr Raigin Lawrance.

The principal address of the charity is : 339B, Commonsides East Mitcham, Surrey CR4 1HF

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a CIO – Foundation Constitution registered 13<sup>th</sup> May 2016. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community.

## **FINANCIAL REVIEW**

The income of the charity is close to £11500. This is a good amount for this year of the charity and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent it uses for its meetings as well as the mission house.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30<sup>th</sup> January 2024 and signed on their behalf by:

---

HEAVEN'S DEW MINISTRIES  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st March 2022

## ACCOUNTING POLICIES

### **Basis of Accounting**

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

Funds The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services. The CIO has no outstanding guarantees to third parties, no any debts secured on the assets of the CIO Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

### **Trustee Remuneration**

The trustee Rev Manasseh Abraham received £6200 for pastoral services to the charity.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

HEAVEN'S DEW MINISTRIES

1167077

## Receipts and payments accounts

CC16a

For the period  
from

1 ST APRIL 2022

To

31ST MARCH 2023

### Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
DONATION	11,437	-	-	11,437	8,747
HMRC GRANT	-	-	-	-	3,870
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>11,437</b>	<b>-</b>	<b>-</b>	<b>11,437</b>	<b>12,617</b>
<b>A2 Asset and investment sales, (see table).</b>					
Musical equipments	-	-	-	-	250
other equipments	-	-	-	-	120
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>
<b>Total receipts</b>	<b>11,437</b>	<b>-</b>	<b>-</b>	<b>11,437</b>	<b>12,987</b>
<b>A3 Payments</b>					
Rent	5,049	-	-	5,049	2,918
Staff wages	6,200	-	-	6,200	7,725
professional expenses	-	-	-	-	40
Mission expenses	140	-	-	140	344
Admin charges	256	-	-	256	289
NI Contribution	37	-	-	37	137
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>11,682</b>	<b>-</b>	<b>-</b>	<b>11,682</b>	<b>11,453</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>11,682</b>	<b>-</b>	<b>-</b>	<b>11,682</b>	<b>11,453</b>
<b>Net of receipts/(payments)</b>	<b>- 245</b>	<b>-</b>	<b>-</b>	<b>- 245</b>	<b>1,534</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>- 245</b>	<b>-</b>	<b>-</b>	<b>- 245</b>	<b>1,534</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		245	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	245	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
Manasseh	Manasseh Abraham	1/30/2024

**Tree of Life Ministries.**

England & Wales - Charity number 1167077

---

# Accounts

---

HEAVEN DEW'S MINISTRIES FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

CHARITY NUMBER: 1167077

**HEAVEN'S DEW MINISTRIES 339 COMMONSIDE EAST MITCHAM CR4 1HF**

**INDEX**

**Index 1**

**Trustee's Report 2-3**

**Notes on the financial Statements 4**

# **HEAVEN'S DEW MINISTRIES TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MARCH 2022**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2022 for the charity, Heaven's Dew Ministries with charity number 1167077.

The Trustees of the charity are:

Rev Manasseh Abraham  
Ms Manisha Galande  
Mr Raigin Lawrance.

The principal address of the charity is : 339B, Commonside East Mitcham, Surrey CR4 1HF

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a CIO – Foundation Constitution registered 13<sup>th</sup> May 2016. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

## **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

## **ACHIEVEMENTS AND PERFORMANCE**

The Organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community.

## **FINANCIAL REVIEW**

The income of the charity is close to £13000. This is a good amount for this year of the charity and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the office it uses for its meetings as well as the mission house.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30<sup>th</sup> January 2023 and signed on their behalf by:

---

**HEAVEN'S DEW MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March**  
**2022**

**ACCOUNTING POLICIES**

**Basis of Accounting**

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

**Funds**

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services. The CIO has no outstanding guarantees to third parties, no any debts secured on the assets of the CIO **Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HMRC Grant:

The Charity Received £3870 as HMRC Grant (Furlough)

**Trustee Remuneration**

The trustee Rev Manasseh Abraham received £7725 for pastoral services to the charity.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Heaven's Dew Ministries

1167077

**Receipts and payments accounts**

CC16a

For the period  
from

1st April 2021

To

31st March 2022

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donation	8,747	-	-	8,747	19,258
HMRC Grant	3,870	-	-	3,870	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>12,617</b>	<b>-</b>	<b>-</b>	<b>12,617</b>	<b>19,258</b>
<b>A2 Asset and investment sales, (see table).</b>					
Musical Equipments	250	-	-	250	170
Other equipmentsa	120	-	-	120	70
<b>Sub total</b>	<b>370</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>240</b>
<b>Total receipts</b>	<b>12,987</b>	<b>-</b>	<b>-</b>	<b>12,987</b>	<b>19,498</b>
<b>A3 Payments</b>					
Rent	2,918	-	-	2,918	1,050
Staff wages	7,725	-	-	7,725	18,235
Professional expenses	40	-	-	40	370
Mission Expenses	344	-	-	344	1,000
Administration	289	-	-	289	-
NI Contribution	137	-	-	137	742
	-	-	-	-	-
charity giving	-	-	-	-	250
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>11,453</b>	<b>-</b>	<b>-</b>	<b>11,453</b>	<b>21,647</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>11,453</b>	<b>-</b>	<b>-</b>	<b>11,453</b>	<b>21,647</b>
<b>Net of receipts/(payments)</b>	<b>1,535</b>	<b>-</b>	<b>-</b>	<b>1,535</b>	<b>- 2,149</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>597</b>
<b>A6 Cash funds last year end</b>	<b>1,552</b>	<b>-</b>	<b>-</b>	<b>1,552</b>	<b>1,552</b>
<b>Cash funds this year end</b>	<b>3,087</b>	<b>-</b>	<b>-</b>	<b>3,087</b>	

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds 2022 to nearest £	UnRestricted funds 2021 to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>				
		3,087	1,552	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>3,087</b>	<b>1,552</b>	<b>-</b>

(agree balances with receipts and payments account(s))

**B2 Other monetary assets**

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

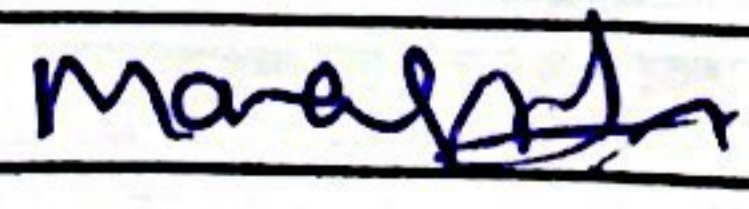
**B4 Assets retained for the charity's own use**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
musical equipments	250	-	-
otheer euipments	120	-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Book Keeping	100	-	
		-	
		-	
		-	
		-	
		-	

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

Signature	Print Name	Date of approval
	Manasseh Abraham	30/01/2023

**Tree of Life Ministries.**

England & Wales - Charity number 1167077

---

# Accounts

---

**HEAVEN DEW'S MINISTRIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**CHARITY NUMBER: 1167077**

**HEAVEN'S DEW MINISTRIES 339 COMMONSIDE EAST MITCHAM  
CR4 1HF**

**INDEX**

<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2-3</b>
<b>Notes on the financial Statements</b>	<b>4</b>

# **HEAVEN'S DEW MINISTRIES**

## **TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2021 for the charity, Heaven's Dew Ministries with charity number 1167077.

The Trustees of the charity are:

Rev Manasseh Abraham

Ms Manisha Galande

Mr Raigin Lawrance.

The principal address of the charity is : 339B, Commonsides East Mitcham, Surrey CR4 1HF

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a CIO – Foundation Constitution registered 13<sup>th</sup> May 2016. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

### **ACHIEVEMENTS AND PERFORMANCE**

The Organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held outreach meetings during the year in which individuals had the opportunity to hear the message of the Christian faith. This has produced good results in reaching and helping members of the community.

## **FINANCIAL REVIEW**

The income of the charity is above £19,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the office it uses for its meetings as well as the mission house.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 17<sup>th</sup> January 2022 and signed on their behalf by:

---

**HEAVEN'S DEW MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March**  
**2021**

**ACCOUNTING POLICIES**

**Basis of Accounting**

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

**Funds**

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services.

The CIO has no outstanding guarantees to third parties no any debts secured on the assets of the CIO

**Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HMRC Grant:

The Charity Received £8370 as HMRC Grant (Furlough)

**Trustee Remuneration**

The trustee Rev Manasseh Abraham received £10635.72 for pastoral services to the charity.



**Receipts and payments accounts**

**CC16a**

For the period from	4/1/2020	To	Period end date
			3/31/2021

**Section A Receipts and payments**

	Unrestricted funds £/2021 to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	£/2020 to the nearest £
<b>A1 Receipts</b>					
Donation	10,888	-	-	10,888	18,786
HMRCH GRANT FOR SALARY	8,370	-	-	8,370	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>19,258</b>	<b>-</b>	<b>-</b>	<b>19,258</b>	<b>18,786</b>
<b>A2 Asset and investment sales, (see table).</b>					
MUSICLA EQUIPMENTS	170	-	-	170	170
EQUIPMENTS	70	-	-	70	70
<b>Sub total</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>240</b>	<b>240</b>
<b>Total receipts</b>	<b>19,498</b>	<b>-</b>	<b>-</b>	<b>19,498</b>	<b>19,026</b>
<b>A3 Payments</b>					
office rent	1,050	-	-	1,050	1,200
pastoral Wages	10,636	-	-	10,636	10,537
Professional Fees	370	-	-	370	500
Charity Giving	250	-	-	250	-
Mission Expense	1,000	-	-	1,000	-
Assistant Pastoral wages	7,599	-	-	7,599	-
hall Hire					3,040
Telephone and Internet					-
Transport					
Travel					
Welfare	-	-	-	-	-
church events					
National Insurance contribution	742	-	-	742	310
	-	-	-	-	-
<b>Sub total</b>	<b>21,647</b>	<b>-</b>	<b>-</b>	<b>21,647</b>	<b>15,587</b>
<b>A4 Asset and investment purchases, (see table)</b>					
		-	-	-	
	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>21,647</b>	<b>-</b>	<b>-</b>	<b>21,647</b>	<b>15,587</b>
<b>Net of receipts/(payments)</b>	<b>- 2,149</b>	<b>-</b>	<b>-</b>	<b>- 2,149</b>	<b>3,199</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>502</b>
<b>A6 Cash funds last year end</b>	<b>3,701</b>	<b>-</b>	<b>-</b>	<b>3,701</b>	<b>3,701</b>
<b>Cash funds this year end</b>	<b>1,552</b>	<b>-</b>	<b>-</b>	<b>1,552</b>	

## Section B Statement of

Categories	Details	Unrestricted funds £/2021 to nearest £	UnRestricted funds / 2020 to nearest £	Endowment funds to nearest £
Cash at hand and in Bank		1,552	3,701	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>1,552</b>	<b>3,701</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	Agreement Error	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets				
B4 Assets retained for the charity's own use non monetary assets and liabilities				
	Musical instruments	70	70	-
	Equipments	100	100	-
		170	170	-
B5 Liabilities				
	book Keeping	200	200	
Net Assets				
Signed by one or two trustees on behalf of all the trustees	Manasseh	Manasseh Abraham	1/17/2022	