

**Charity No 1173186**

**God's Reconciliation Garden  
Ministry**

**Annual Accounts  
31<sup>st</sup> December 2021**

**G A Harris & Co Ltd  
Chartered Accountants  
& Registered Auditors  
Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 2LX**

# **GOD'S RECONCILIATION GARDEN MINISTRY**

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**GOD'S RECONCILIATION GARDEN MINISTRY**

**REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>General Overseer</b>	James Entiemwonmwan
<b>Trustees</b>	Osarumwense Entiemwonmwan Rachael Douglas James Etinosa Ekhaton
<b>Charity registration no</b>	1173186
<b>Principal office</b>	34 Chatley Street Cheetham Manchester M3 1HX
<b>Independent Examiner</b>	Gary Harris G A Harris & Co Ltd Chartered Accountants Jubilee Road Middleton M24 2LX
<b>Bankers</b>	NatWest Bank

**GOD'S RECONCILIATION GARDEN MINISTRY**  
**TRUSTEES'REPORTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the financial statements of God's Reconciliation Garden Ministry (the charity) for the ended 31 December 2021. The Trustees Confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**A. CONSTITUTION**

The church is constituted under a Trust Deed dated 5th January 2015

**B. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charity is the responsibility of the Trustees who are appointed and co-opted under the terms of the Trust deed.

**C. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

The induction process for any newly appointed member of the Trustees comprises an initial meeting with the Chair and other Trustees, followed by a series of short meetings with the Minister in Charge on the powers and responsibilities of the Trustees.

**D. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the parish pastor and volunteers.

**E. RISK MANAGEMENT**

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

**F. GRANT MAKING POLICY**

The church supports visiting ministers of the gospel both within and outside the United Kingdom. The church supports other charities and missionaries that share its objects in advancement of Christian faith and relief of poverty. The church gives occasional grants to congregational members who are in need.

## **TRUSTEES' REPORTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021**

### **OBJECTIVES AND ACTIVITIES**

#### **A. POLICIES AND OBJECTIVES**

**The vision** – To reconcile man back to god

**Mission of the church** – To raise men and women to the maturity of the faith and prepare them for the second coming of Lord Jesus.

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

#### **B. STRATEGIES FOR ACHIEVING OBJECTIVES**

The church has adopted the following strategies for achieving the above objectives:

- organisation of seminars and events to address issues of relevance to the relief of poverty and provision of care and support for the needy as appropriate;
- planting of churches; and
- social action initiatives in the community

#### **C. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The main activities of the church are as follows:

- Sunday service
- Sunday school for all ages of children
- Weekly night Bible Studies and house fellowships at various centres

#### **D. VOLUNTEER MANAGEMENT**

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision, office work and administration.

#### **E. INVESTMENT POLICY AND PERFORMANCE**

The trustees have decided that at present, funds should be retained in bank. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

#### **F. VULNERABLE BENEFICIARIES**

The church works with vulnerable groups including children and make sure users are safe and protected from harm. Volunteers, employees and trustees have the right checks and assessments before they can work with a church. Safeguards are in place to protect vulnerable people from abuse, and prevent abuse happening in the first place.

#### **G. CONFLICT OF INTERESTS**

No trustee is in a position where their duty as a trustee will conflict with any personal interest they may have.

#### **H. COMPLAINTS HANDLING**

We are committed to ensuring that people have all necessary support required to make a complaint. Complaints are accepted verbally or in writing, and can be formal or informal.

Anyone wishing to make a complaint will be provided with a Complaints Handling Statement, which summarises how a complaint about our service can be made.

**TRUSTEES' REPORTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENTS AND PERFORMANCE**

**REVIEW OF ACTIVITIES**

The church undertook the following activities:

- 1 Church Anniversary
2. Elijah Conference
3. Monthly Evangelism
4. Children's program
5. Encounter Weekend
6. Community Activities – Upraise Project. This was used to help upgrade members of the community, in the area of education, computer knowledge, also how to start your own business, getting a better job and so on.

**TRUSTEES' REPORTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL REVIEW**

**A. RESERVES POLICY**

Members of the church have been generous this year. The statement of the financial activities shows a surplus for the year of £35,927 and our net asset stand at £119,017.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the church should be 3 months of annual expenditure. At this level, the trustees feel that they would be able to continue the current activities of the church in the event of a significant drop in funding.

**B. PRINCIPAL FUNDING**

This is provided mainly through voluntary tithes and offerings by the church members.

**PLANS FOR THE FUTURE**

**A. FUTURE DEVELOPMENTS**

We are hoping to acquire a building of our own and we are also praying that God will help us establish another parish with its own place of worship.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

We would also like to establish a well equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 24<sup>th</sup> August 2022 and signed on their behalf, by:

Oserumwense Enotiemwonmwan



**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the accounts for the year ended 31st December 2021.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Date: 24<sup>th</sup> August 2022

**G.A HARRIS & CO. LTD**  
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BRULIMAR HOUSE, JUBILEE ROAD  
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# God's Reconciliation Garden Ministry

## Statement Of Financial Activities For the year ended 31st December 2021

	Notes	2021 Unrestricted Funds £	2020 Total Funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Income	2	71,682	95,411
<b>Total incoming resources</b>		<u>71,682</u>	<u>95,411</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Resources expended on charitable activities	3	5,986	7,065
Governance costs	4	29,769	18,990
<b>Total resources expended</b>		<u>35,755</u>	<u>26,055</u>
<b>Surplus/ (deficit) for the year</b>		<u>35,927</u>	<u>69,356</u>

The notes form part of these financial statements

**God's Reconciliation Garden Ministry**

**Balance sheet  
As at 31st December 2021**

	Notes	2021 Unrestricted Funds £	2020 Total Funds £
<b>FIXED ASSETS</b>			
Tangible assets		<u>277,049</u>	<u>1,147</u>
<b>CURRENT ASSETS</b>			
Cash at bank		2,248	117,232
Debtors	6	11,575	16,231
<b>CREDITORS</b>			
Amounts falling due within one year	7	- 8,855	- 1,520
<b>NET CURRENT ASSETS</b>		<u>6,988</u>	<u>131,943</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>284,017</u>	<u>133,090</u>
<b>CREDITORS</b>			
Amounts falling due after one year	8	- 165,000	- 50,000
<b>NET ASSETS</b>		<u>119,017</u>	<u>83,090</u>
<b>FUNDS</b>			
Unrestricted funds:			
General fund	9	119,017	83,090
<b>TOTAL FUNDS</b>		<u>119,017</u>	<u>83,090</u>

The financial statements were approved by the Board of Trustees on 24/08/2022 and were signed on its behalf by:

**ON BEHALF OF THE BOARD:**



**Oearumwense Enotiemwonnwan**

**Trustee**

The notes form part of these financial statements

## God's Reconciliation Garden Ministry

### Notes to the Financial Statements For the period ended 31st December 2021

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. VOLUNTARY INCOME

	Total Funds	Total Funds
	2021	2020
	£	£
Donations received	60101	66937
Gift aid reclaim	11575	16231
Grant		12225
Bank Interest received	6	18
	<u>71,682</u>	<u>95,411</u>

**God's Reconciliation Garden Ministry**

**Notes to the Financial Statements - continued  
For the period ended 31st December 2021**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Direct costs
	2021 £	2020 £
Donations	5986	7065
Resources expended on charitable activities	<u>5,986</u>	<u>7,065</u>

**4. GOVERNANCE COSTS**

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Rent & rates	5290	5,290	8,424
Postage & stationery	264	264	414
Insurance		-	386
Repairs and maintenance	15803	15,803	102
Accountancy fees	360	360	300
Travel & accommodation expenses	0	-	42
Light & heat	1642	1,642	722
Subscription	292	292	400
Training	543	543	4,918
Software	0	-	87
Sundry	2201	2,201	150
Depreciation	229	229	287
Professional Services	400	400	2,758
Wages	2745	2,745	-
	<u>29,769</u>	<u>29,769</u>	<u>18,990</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2021.

**Trustees' expenses**

There were no trustees expenses paid in the year ended 31st December 2021.

**God's Reconciliation Garden Ministry**

**Notes to the Financial Statements - continued  
For the period ended 31st December 2021**

**6. DEBTORS**

	2021
	£
Gift Aid reclaim	11,575
	<u>11,575</u>

**7. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021
	£
Accounts 31.12.20	270
Accounts 31.12.21	360
Insurance	392
Rent	833
Bank loan	5,000
	<u>6,855</u>

**8. CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR**

Bank loan	45,000
Other creditors	120,000
	<u>165,000</u>

**9 MOVEMENT IN FUNDS**

	As at 31.12.20	Surplus/ (deficit) in year	As at 31.12.21
<b>Total funds</b>			
Restricted & Unrestricted	83,090	35,927	119,017