

Charity No 1173186

**God's Reconciliation Garden
Ministry**

**Annual Accounts
31st December 2023**

**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 2023**

General Overseer	James Entiemwonmwan
Trustees	Osarumwense Entiemwonmwan Rachael Douglas James Etinosa Ekhaton
Charity registration no	1173186
Principal office	1143 Oldham Rd Newton Heath Manchester M40 2FU
Independent Examiner	Gary Harris G A Harris & Co Ltd Chartered Accountants Jubilee Road Middleton M24 2LX
Bankers	NatWest Bank

GOD'S RECONCILIATION GARDEN MINISTRY
TRUSTEES'REPORTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of God's Reconciliation Garden Ministry (the charity) for the ended 31 December 2023. 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 2023

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 2023

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 2023

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 £35,183 and our net asset stand at £198,207.

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 16th May 2024 and signed on their behalf, by:


Osarumwense Enodemwomwan

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts for the year ended 31st December 2023.

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

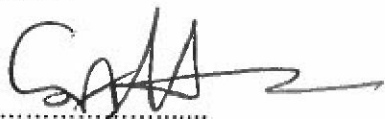
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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.

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
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Date: 16th May 2024

God's Reconciliation Garden Ministry

**Statement Of Financial Activities
For the year ended 31st December 2023**

	<i>Notes</i>	2023 Unrestricted Funds £	2022 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Income	2	60,481	66,491
Total incoming resources		<u>60,481</u>	<u>66,491</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	5,503	4,450
Governance costs	4	19,795	20,034
Total resources expended		<u>25,298</u>	<u>24,484</u>
Surplus/ (deficit) for the year		<u><u>35,183</u></u>	<u><u>42,007</u></u>

The notes form part of these financial statements

God's Reconciliation Garden Ministry

Balance sheet
As at 31st December 2023

	Notes	2023 Unrestricted Funds £	2022 Total Funds £
FIXED ASSETS			
Tangible assets		384,984	313,731
CURRENT ASSETS			
Cash at bank		13,068	10,088
Debtors	6	8,072	8,620
CREDITORS			
Amounts falling due within one year	7	- 18,300	- 8,948
NET CURRENT ASSETS		4,170	9,670
TOTAL ASSETS LESS CURRENT LIABILITIES		389,154	323,401
CREDITORS			
Amounts falling due after one year	8	- 192,947	- 182,377
NET ASSETS		196,207	141,024
FUNDS			
Unrestricted funds:			
General fund	9	196,207	141,024
TOTAL FUNDS		196,207	141,024

The financial statements were approved by the Board of Trustees on 16/05/2024 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Osearumwense Enollemwonmwani

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 2023

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
	2023 £	2022 £
Donations received	51488	57962
Gift aid reclaim	8872	8529
Interest received	121	
	<u>60,481</u>	<u>66,491</u>

God's Reconciliation Garden Ministry

**Notes to the Financial Statements - continued
For the period ended 31st December 2023**

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Direct costs
	2023	2022
	£	£
Donations	5503	4450
Resources expended on charitable activities	<u>5,503</u>	<u>4,450</u>

4. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2022
	£	£	£
Rent & rates	565	565	360
Postage & stationery	406	406	483
Repairs and maintenance	1782	1,782	1,462
Accountancy fees	534	534	588
Interest payable	1122	1,122	1,237
Light & heat	3813	3,813	1,349
Telephone	193	193	-
Subscription	400	400	400
Training	426	426	457
Sundry	3593	3,593	3,278
Depreciation	440	440	209
Professional Services	3,300	3,300	1,495
Wages	1853	1,853	7,313
Insurance	1368	1,368	1,401
Bank Charges	0	-	2
	<u>19,795</u>	<u>19,795</u>	<u>20,034</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023.

Trustees' expenses

There were no trustees expenses paid in the year ended 31st December 2023.

God's Reconciliation Garden Ministry

**Notes to the Financial Statements - continued
For the period ended 31st December 2023**

6. DEBTORS

	2023
	£
Gift Aid reclaim	8,872
	<u>8,872</u>

7. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023
	£
Accounts 31.12.23	360
Bank loan	5,000
Balance House	12,000
Member loan	1,000
	<u>18,360</u>

8. CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR

Bank loan	36,947
Balance House	36,000
Other creditors	120,000
	<u>192,947</u>

9 MOVEMENT IN FUNDS

	As at 31.12.22	Surplus/ (deficit) in year	As at 31.12.23
Total funds			
Restricted & Unrestricted	161,024	35,183	196,207