



REPORTS & ACCOUNTS

Year Ending December 2022

CONTENTS:

Gururaj Iyengar

Company Information

Independent Examiners Report

CC16a Signed by Trustees

Trustees Annual Report (TAR)

Statement of Financial Activities

Walls of Salvation Church

Trustees Annual report for the Year Ended 31 December 2022

Company Information

Charity Name:	Walls of Salvation Church
Trustees:	Pastor Gururaj Iyengar (Chair) Pastor Obinna Madunagu (Trustee) Brother Liviu Cristescu (Treasurer)
Governing Document:	Constitution – Charity Incorporated Organisation Foundation
Charity Commission No:	1186570
Registered Office Address:	Gods Camp, 11 Sachfield Drive Chafford Hundred Essex – RM16 6QJ
Bankers:	Lloyds Bank PLC High Street Grays Essex – RM17
Accountants:	AGA Accountants LTD 102 Beehive Lane ILFORD Essex – IG4 5EG



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Walls of Salvation

On accounts for the year
ended

31 December 2022

Charity no
(if any)

1186570

Set out on pages

3-4

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants (IFA)

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

02/11/2023

Name:

Agash Sivalingam

Relevant professional
qualification(s) or body

Institute of Financial Accountants

(if any):	
Address:	AGA House, 102 Beehive Lane
	Ilford, Essex
	IG4 5EG

Section B	Disclosure
-----------	------------

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name WALLS OF SALVATION	No (if any) 1186570
---	-------------------------------

Receipts and payments accounts

CC16a

For the period from	Period start date 01/01/22	To	Period end date 31/12/22
------------------------	-------------------------------	----	-----------------------------

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 £
A1 Receipts					
DONATIONS (TITHES AND OFFERINGS)	45,403	-	-	45,403	59,663
GIFT AID TAX RECLAIM	19,712	-	-	19,712	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total(Gross income for AR)	65,115	-	-	65,115	59,663
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	65,115	-	-	65,115	59,663
A3 Payments					
MOTOR EXPENSES	2,053	-	-	2,053	3,406
EQUIPMENT EXPENSES	7,104	-	-	7,104	3,960
SUNDAY SCHOOL LOG CABIN	-	-	-	-	-
SUNDRY PURCHASE	1,620	-	-	1,620	34
ADVERT	606	-	-	606	-
BANK CHARGES	2,723	-	-	2,723	-
TELEPHONE	1,861	-	-	1,861	1,237
P&S	2,723	-	-	2,723	197
INSURANCE	1,368	-	-	1,368	-
SUB CONTRACTOR	1,973	-	-	1,973	6,289
OVERSEAS EXPENSES	3,176	-	-	3,176	5,358
WEBSITE EXP	1,341	-	-	1,341	382
CHARITY EVENTS/DONATIONS	1,142	-	-	1,142	2,035
TV MINISTRY	-	-	-	-	600
MINISTERS LOVE OFFERINGS	424	-	-	424	1,100
CHURCH MEETINGS AND STAY	836	-	-	836	3,152
REFRESHMENTS AND FOOD	2,221	-	-	2,221	2,435
WEDDING EXPENSE	1,250	-	-	1,250	4,667
CHURCH EXPENSE & MAINTENANCE	3,101	-	-	3,101	5,481
UTILITY BILLS	1,135	-	-	1,135	2,816
CLEANING	395	-	-	395	330
SOFTWARE SUBSCRIPTIONS	957	-	-	957	300
REFUNDS	1,019	-	-	1,019	11,047
CHURCH ELECTRICALS	1,036	-	-	1,036	-
FEES AND TRAINING	1,130	-	-	1,130	-
TRAVEL EXPENSE	836	-	-	836	-
RETURNS	7,000	-	-	7,000	-
FUEL EXPENSE	4,408	-	-	4,408	-
Sub total	53,436	-	-	53,436	54,826
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	53,436	-	-	53,436	54,826
Net of receipts/(payments)	11,679	-	-	11,679	4,837
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	11,679	-	-	11,679	4,837

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 £
B1 Cash funds		11,679	-	-
		-	-	-
		-	-	-
	Total cash funds	11,679	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	VIDEO CAMERA 1	724	-	-
	ATEM MINI PRO BROADCASTER	489	-	-
	HOLY LAND WIRELESS	443	-	-
	IPAD & YAMAHA KEYBOARD -	1,840	-	-
	HOLY LAND BATTERY	70	-	-
	SPLIT AIR CONDITIONER	1,450	-	-
B3 Investment assets		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
	GURURAJ IYENGAR	22.10.2023
	LIVIU CRISTESCU	22.10.2023

Walls of Salvation Church

Trustees Annual report for the Year Ended 31 December 2022

Objects of the Charity

The object of the trust is, for the public benefit, the advancement of Christian faith in Essex and in such other parts of the United Kingdom and the world as the charity trustees may from time decide.

The charity aims to help people find faith in Jesus and to develop their faith. Advancing Christianity by the day-to-day practices of the Christian faith, including Pastoral Care in the context of the Christian faith which is the wellbeing of the whole person and Outreach by the presentation of the Christian gospel and an invitation to follow the precepts of the gospel.

Ensuring our Work delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set out to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Main activities undertaken for the public benefits

As a Christian organisation we have worked with others to support people in the community both locally and abroad. Demonstrating our faith in action and by our attitude to others. Many families have been benefitted. In the locality we have worked with Foodbank, feeding the homeless project and Operation Christmas Child. Overseas we have supported a church in India, Israel and Sri-Lanka with time and finance in the relief of poverty, access to education and Christian teaching. Internally we have encouraged people to explore their faith, it's relationship and outworking in their lives. We celebrate when people recognise God's interest in their everyday life and that of those they interact with day by day. We have also extended our help to children in Romania by giving Easter shoe box gifts for 100 children in Bucharest in Addition to the feeding Widows and Orphans programme and feeding the homeless in South India and Sri-Lanka in the COVID period and further on. We have taken time to encourage people in becoming disciples of the Lord Jesus and follow in His ways, encouraging and helping the people who are unable to help themselves. Changing people's lives for the better by having discipleship programme, helping people in addictions come out of it and have a clean life. Also, we have had people advancing in their faith and taking Baptisms in our Church and in the river Jordan in Israel.

Walls of Salvation Church

Trustees Annual report for the Year Ended 31 December 2022

Additional details of objectives and activities (Optional information)

There are no paid staff within the organisation, all work on projects and supporting other organisation's is voluntary.

Main Achievements of the Charity

The trustees have been successful in registration with official bodies as a Charity, Charity Commissioners and a Bank. Worked with the HMRC in this year and have in place the Gift Aid status active with the HMRC. Working to register the Church with the Information Commissioners office.

Walls of Salvation website is updated to reflect current position with regards to licenses and registrations.

They have also registered with Tech-Trust to obtain access to Microsoft and Google charitable services.

Working with community. Helped 100's of Widows and Orphans families with food provisions across the globe. Meals on Wheels provided to over 100 orphans daily in Chennai.

Supporting community groups with volunteer time

These groups included

The new Homeless feeding project in Grays, Essex

Christians against Poverty by befriend those receiving advice.

Operation Christmas Child by collection of shoe boxes and sorting and packing of donated boxes.

A group of 4 travelled to Churches in South India and Sri Lanka to support the work of many Churches among the poor and needy, building on the links that members of the trust have built over decades.

Travelled to Israel as a group of 11 and helped return of the Jews (Aliyah return Centre) in Galilee Israel. Distributed back to school packs for students returning to school after coming to Israel and making it their home.

Walls of Salvation 12th Anniversary celebrated, Baby Isaac was dedicated to the Lord and a disciple was Ordained as Evangelist were the Highlights in this year.

Financial Review

The trustees approve an annual budget and agree to maintain a balance at the bank to cover all recurring costs for a year.

For the year 2022, the charity's income is £65,115; (2021: £59,663); and its expenditure is £53,436 (2021: £54,826) which resulted in a surplus in 2022: £11,679 (2021: £4,837)

The trustees have considered the charity's current financial position and projections for the coming 12 months. The trustees are satisfied that the charity is and will remain financially solvent through that period.

Principal Funding Sources

The Principal funding sources for the charity is currently by way of donations and gifts from the congregants through their offerings online and in the Church during service

Walls of Salvation Church

Trustees Annual report for the Year Ended 31 December 2022

Risk Management

The board includes individuals with people, financial management and administration skills, who are responsible for ensuring that adequate controls are in place for keeping accurate records and for safeguarding the future of the charity.

Organisation

The trustees are responsible for maintaining proper accounting records which 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 commission's accounting standards.

This report has been prepared by the Order of the Trustees:



Pastor Gururaj Iyengar

Chairman Trustee

22nd October 2023

Walls of Salvation Church

Trustees Annual report for the Year Ended 31December 2022

Statement of Financial Activities (Including Receipts & Payments) Account for the Year Ended 31Dec 2022

Receipts and Payments Accounts

	2022	2022	2021
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Receipts			
Incoming resources from generated funds:			
Voluntary Income:			
Donations (Tithes and Offerings)	45403		59663
Gift Aid Tax Reclaim	19712		Nil
Assets & Investment sales	Nil		Nil
Sub Total :			
Total Receipts	65115		59663
Payments			
Motor Expenses	2053		3406
Equipments Expenses	7104		3960
Sunday School Log Cabin			
Sundry Purchase	1620		34
Advert	606		
Bank Charges	2723		
Telephone	1861		1237
P&S	2723		197
Insurance	1368		
Subcontractor	1973		6289
Overseas Exp	3176		5358
Website Exp	1341		382
Charity Events/Donations	1142		2035
TV Ministry			600
Ministers Love Offerings	424		1100
Church Meetings and Stay	836		3152
Refreshments & Food	2221		2435
Wedding Expense	1250		4667
Church Expenses	3101		5481
Utility Bills	1135		2816
Cleaning	395		330
Software Subscriptions	957		300
Refunds	1019		11047
Church Electricals	1036		
Fees and Training	1130		
Travel Expense	836		
Returns	7000		
Fuel Expense	4408		
Payments:			
Total resources expended:	53436		54826
Total Payments	53436		54826
Net of receipts (payments)	11679		4837
Cash funds this year end	11679		4837

Walls of Salvation Church

Trustees Annual report for the Year Ended 31December 2022

Statement of Financial Activities (Including Assets & Liabilities) Account for the Year Ended 31 Dec 2022

Assets & Liabilities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £
Cash Funds			
Bank	11679		
Total Cash Funds	11679	Nil	Nil
Other Monetary Assets			
Video Camera 1	724		
ATEM Mini Pro Broadcaster	489		
Holy Land Wireless	443		
Ipad & Yamaha Keyboard	1840		
Holy Land Battery	70		
Split Air Conditioner	1450		
Total Monetary Assets	5016	Nil	Nil
Investment Assets	Nil		
Assets Retained for The Charity's own use	Nil		
Liabilities	Nil	Nil	Nil
Total Liabilities	Nil	Nil	Nil

Signed By one or two trustees on behalf of all trustees

Gururaj Iyengar -

Liviu Cristescu -

Date of Approval;

22.10.2023