

# TABERNACLE CHRISTIAN CENTRE TRUST

England & Wales · Charity number 1075130

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1999-04-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 210 Latimer Road  
London  
W10 6QY

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**Website** [www.tabernacleschool.com](http://www.tabernacleschool.com)

## Activities

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**Objects:** A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITB) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITC) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITD) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

**Activities:** TO ADVANCE THE CHRISTIAN FAITH TO MANAGE AND MAINTAIN THE TABERNACLE SCHOOL

## Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** UK AND WORLDWIDE
- Kensington And Chelsea

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£99,199	£116,756	-	-
2023-12-31	£133,986	£310,898	-	-
2022-12-31	£351,776	£414,088	-	-
2021-12-31	£395,298	£468,964	-	-
2020-12-31	£470,774	£400,822	-	-

## Trustees

Name	Role	Appointed
DERRICK WILSON	Chair	
PAULETTE WILSON		
claudette christie		2013-11-18
ronald montaque		
victoria shaw		

**TABERNACLE CHRISTIAN CENTRE TRUST**

England & Wales - Charity number 1075130

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# Accounts

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**TABERNACLE CHRISTIAN CENTRE**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**TABERNACLE CHRISTIAN CENTRE**

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## TABERNACLE CHRISTIAN CENTRE

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>Trustees</b>	Pastor Derrick Wilson, Chairman Pastor Paulette Wilson Victoria Shaw Claudette Christie Ronald Montague
<b>Charity registered number</b>	1075130
<b>Principal office</b>	210 Latimer Road London W10 6QY
<b>Independent examiner</b>	Jacksons Chartered Accountants First Floor Albion House Albion Street Hull East Yorkshire HU1 3TE
<b>Bankers</b>	National Westminster Bank Plc 159 Rushey Green London SE6 4BJ
<b>Accountants</b>	SMG Business Accountants Ltd - Chartered Certified Accountants London Canary Wharf Office Spaceworks, 25 Cabot Square London E14 4QZ

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The Board of trustees who serve Tabernacle Christian Centre Trust are pleased to present this report together with the audited financial statements of the charity's activities for the year ended 31 December 2023. They can confirm that these financial statements comply with the Trust governing document and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Charities Act 2011.

#### **True and fair override**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Statutory information on page 1 forms part of this Report.

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

#### **Governing document**

The Tabernacle Christian Centre, (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition).

#### **Recruitment and Appointment of Trustees**

A minimum of three trustees are required by the declaration of trust unless one of the trustees is a trust corporation. Trustees are appointed or removed by a majority vote of all trustees present.

To enhance the potential pool of trustees, the charity has, through selective advertising and networking with all sectors of the organisation, sought to identify those with the experience and calling to become trustees of the charity.

#### **Trustee induction and training**

The Trustees are already familiar with the practical work of the charity having been involved in other capacities or because of experience gained in their own churches or other organisations.

New trustees are provided with a copy of the declaration of trust and the constitution together with the latest report and accounts and are expected to attend appropriate seminars, meetings and conferences held in the year.

#### **Organisational structure**

Regular Trustees' meetings are held where Trustees agree activity for the charity, review operational plans, set budgets and review strategy (including consideration of grant making, investment, reserves and risk management policies and performance).

The Charity currently consists of:

- Tabernacle Christian Centre (Church)
- Tabernacle Christian Centre (Relief)
- Tabernacle School
- Tabernacle Christian Centre (Missions).

The chairman of the trust is currently the chairman of the school and Senior Pastor of the Church. The principal of the school is also a trustee.

The day-to-day administration of the Trust is delegated by the Chairman while the day to day running of the school is administered by the Principal of the school and monitored by the trustees.

#### **Our staff and volunteers**

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trust is very involved in the community and relies on voluntary help. The Trust employs a number of paid staff and volunteers to carry out its function. The trustees wish to express their sincere thanks, appreciation and gratitude to all members of staff and volunteers for their dedication, commitment and hard work on behalf of the charity.

#### Risks management

The Charity's assets are vested in the loyal support of its members through their financial commitment to the church and the fees of the school. The Charity is dependent on the giving of the church congregation, parents' commitment to paying school fees on time, donations from well-wishers and God's grace in meeting its needs as it continues to serve Him.

The Trustees have continued to assess and review the major risks to which the charity is exposed, in particular those related to the operations of the school, the church and the finances of the ministry. Where possible they have established systems to mitigate those risks.

#### OBJECTIVES AND ACTIVITIES

The objective of Tabernacle Christian Centre Trust is to advance the Christian Faith, (in accordance with the declaration of faith set out in part 1 of the schedule to the scheme of the Charity Commissioners for England and Wales), in London, the United Kingdom and the world by:

- Relieving persons in need or hardship, aged, sick or in distress
- Providing education in accordance with Christian Principles
- Promoting other charitable purposes

The trust established Tabernacle School, an independent Christian school, in September 1998 to educate pupils from ages 3 to 18 years. The school is thriving and students are making good progress.

Various activities are held throughout the year for the school including trips, examinations, school fetes, PTA evenings and community projects. The church holds such activities as seminars, retreats and forums for ministers and pastors, national co-operative fasting and prayer, young adult's forum, theological and Christian counselling courses.

#### THE CHURCH

The Tabernacle Christian Centre church is comprised of devoted followers of Jesus Christ who actively strive to impact our local community and surrounding areas positively. We proclaim the message of Jesus Christ and His crucifixion, aiming to redeem humanity from the bondage of sin and usher them into the kingdom of God.

Our commitment lies in the proclamation of the Gospel of Jesus Christ and the dissemination of His Word, which serves as the divine power for salvation. Members are equipped and encouraged to be prepared to share the gospel with all people, seizing every opportunity that presents itself. This mission is encapsulated in the scripture: "And this gospel of the kingdom will be preached in all the world as a witness to all the nations, and then the end will come" (Matthew 24:14).

Tabernacle Christian Centre church is dedicated to addressing the spiritual, emotional, and social needs of our congregation as well as those in the broader community.

As followers of Christ, we continually seek to deepen our relationship with Jesus through His teachings and the guidance of the Holy Spirit. We are devoted to fulfilling the Great Commission as outlined in Matthew 28:19-20, which instructs us to "Go therefore and make disciples of all nations, baptizing them in the name of the Father, the Son, and the Holy Spirit, teaching them to observe all that I have commanded you; and behold, I am with you always, to the end of the age. Amen."

Through the dissemination of the gospel of His kingdom, we can illustrate God's love for humanity, imparting His righteousness, peace, joy, love, and salvation, thereby providing comfort and hope to all individuals.

The church has consistently addressed the spiritual requirements of both its congregation and the broader community.

Enhancing our presence on various social networking platforms has yielded favourable results within the online community. Our viewership continues to rise, attracting individuals from different countries, with a steady number of regular viewers participating in our services each week.

#### Evangelism

As a congregation, we have persistently engaged in our evangelistic efforts within the West London area. We are witnessing a growing interest in the Christian faith, with an increasing number of individuals requesting Bibles. Our team has remained

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## TABERNACLE CHRISTIAN CENTRE

dedicated to bringing worship and the teachings of Jesus Christ to the streets, successfully capturing the attention of those who pass by. It is uplifting to observe the rise in individuals seeking prayer, as well as those who wish to invite Jesus into their lives. This outreach initiative, which many have described as hopeful and reassuring, has also led to a notable increase in the online viewership of our church services.

### Foodbank

The food bank plays a crucial role in the church's outreach within the community. We are witnessing a persistent demand for emergency food assistance from both the local population and neighbouring areas. Despite a decline in food donations, the church has successfully maintained its distribution efforts to address this ongoing need.

We extend our heartfelt thanks to City Harvest, Esther Community Enterprises, and the generous contributors from the local community for their food support.

Our service caters to a diverse, multicultural, and multi-faith community. Those who utilize the food bank consistently express their gratitude for the compassion, support, and commitment demonstrated by the church.

We also wish to acknowledge all our volunteers who selflessly dedicate their time to assist those who rely on the food bank..

## TABERNACLE SCHOOL

### School Context

Tabernacle is an independent Christian institution located in West London. The school offers a private education grounded in Christian values for students ranging from ages 3 to 18.

Its mission is to foster a Christian perspective and a comprehension of Christian Education through a curriculum centred on Christ, equipping students for their future educational pursuits and adult lives while nurturing an appreciation for their own Christian beliefs.

The school offers a comprehensive educational framework grounded in the principle that meaningful learning cannot occur without meaningful relationships. It is these connections that foster and encourage optimal learning while cultivating mutual respect among members of the school community and beyond.

Our distinctive methodology and focus on pastoral care have allowed students from various cultures and backgrounds to engage in learning characterized by love and respect.

### Our Vision and Mission

Vision and ethos:

To provide a high-quality, personalized Christian education for our students.

- To impart values that foster personal responsibility, character development, and wisdom, guiding students throughout their lives beyond their time in school.
- To cultivate an understanding of integrity, concern for others, and mutual respect for all of God's creation.
- To enhance students' awareness of diverse cultures and values.
- To develop well-rounded individuals by encouraging excellence in music, the arts, and sports.
- To create a safe, nurturing, disciplined, joyful, and purposeful Christian learning environment. Recognizing that each child is unique and capable of success, our objectives include:
- Identifying and nurturing individual talents and creativity.
- Encouraging critical thinking, creativity, and a lifelong passion for learning.
- Fostering empathy and compassion towards others.

Our mission statement is succinctly expressed as follows: "Education for Living." We aim to equip our students with the skills and knowledge necessary for life beyond the academic setting, enabling them to make meaningful contributions to society in the United Kingdom and globally.

### School Closure

The financial repercussions of the COVID-19 pandemic have significantly affected numerous families, resulting in many parents facing difficulties in fulfilling their obligations regarding low-cost school fees. Despite the assistance provided by our local church and the fundraising initiatives undertaken by the trustees and the school management team, we were unable to cover the persistent and substantial overhead costs of the school. It is with great regret that the trustees reached the decision to close Tabernacle School on July 14, 2023, marking the conclusion of the summer term after 25 years of dedicated service in

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## TABERNACLE CHRISTIAN CENTRE

educating students.

Students were transferred to different educational institutions, and the Year 11 students progressed to colleges or sixth forms after completing their GCSEs.

Staff members faced redundancy. Some transitioned to new employment opportunities, others opted for a career change, and a few pursued full-time education. Throughout the year, staff received support for their ongoing professional development.

The board of trustees would like to express their gratitude to all staff members for their commitment and contributions to Tabernacle School over the years. We extend our prayers for God's blessings, favour, and success upon all our students, parents, staff, supporters and former trustees of Tabernacle School from 1998 to 2023.

### **Inspection**

The most recent inspection of Tabernacle School by Ofsted occurred in June 2019, during which the institution was assessed as having good overall effectiveness. Although the next inspection was scheduled for July 2023, it did not occur due to the school's decision to close.

This year, our students attained 80% of grades ranging from 4 to 9 in their external examinations..

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity is primarily funded by tithes & offerings, school fees, fund-raising events and donations given by the church's congregation and well-wishers. The charity has also benefited from claiming Gift Aid on voluntary donations.

Fundraising is integral in enabling the trust to carry out its functions. With the help of well-wishers, the Trust has fervently continued its fundraising efforts to help it fulfil its mission and carry out its daily activities.

The trustees wish to express their sincere thanks, gratitude and appreciation to all its donors and fundraisers for their ongoing support to the work of the trust.

The Trust continues to seek benefactors to help financially support its activities, especially the work of the school.

### **Reserves policy**

The trustees have examined the level of free reserves required by the charity in order to sustain its operations. They consider that such reserves should cover at least two months unrestricted expenditure – approximately £39,000. This will provide sufficient funds to meet management and administration costs. The Trustees continue to review this policy on a regular basis to ensure the adequacy of this fund.

### **Investment policy**

The Trustees continue to adopt a socially responsible investment policy in relation to assets of the charity. In so doing the charity strives to ensure no investments are made in programmes which contravene its social values. Should the trust find itself unwittingly involve in investments which are neither in the trust; nor community's best social interests, it will endeavour to take steps as quickly as possible to rebalance those investments in line with the trust's social objectives.

### **Public benefit**

The charity continues to plan its activities to serve all areas of our community with an inclusive commitment to all age groups, without discrimination of race, sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of our local congregation and community. At the discretion of its Trustees, the charity also assists parents who because of their financial circumstances struggle to pay school fees for their children.

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the year. In preparing the accounts, the trustees have followed best practice and confirm that they have:

- selected suitable accounting policies and applied them consistently
- made judgments and estimates that are reasonable and prudent
- followed applicable accounting standards, and
- prepared the accounts on an on-going concern basis

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. This has enabled them to ensure that the accounts comply with the charity law. They are also responsible for safeguarding the assets of the charity and have taken reasonable steps for the prevention and detection of error, fraud and other irregularities.

#### Disclosure of information to Independent Examiner

Each of the members of the Board of Trustees has confirmed that:

- So far as he/she is aware, there is no relevant audit information of which the charity's auditors are not aware; and
- He/she has taken all the steps that he/she ought to have taken as a member of the Board in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees on 25 October 2024 and signed on their behalf by:



.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

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## TABERNACLE CHRISTIAN CENTRE

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### INDEPENDENT EXAMINER'S REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Independent examiner's report to the Trustees of Tabernacle Christian Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

#### Independent examiner's statement – matter of concern identified

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

As disclosed in note 2.2, the trustees have adopted the going-concern basis in the preparation of the financial statements.

As at 31 December 2023 the Charity had net current liabilities of £305,462. The trustees consider the going-concern basis to be appropriate based upon their projections for the next twelve months Your attention is drawn to this matter of concern.

I confirm there are 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

#### Jacksons Chartered Accountants

First Floor  
Albion House  
Albion Street  
Hull  
East Yorkshire  
HU1 3TE

25 October 2024

**TABERNACLE CHRISTIAN CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b><u>Income from:</u></b>					
Donations and Legacies	3	92,673	31,186	123,859	148,786
Charitable activities	4	40,781	-	40,781	199,230
Investments	5	532	-	532	263
Other		-	-	-	3,496
<b>Total income</b>		<b>133,986</b>	<b>31,186</b>	<b>165,173</b>	<b>351,776</b>
<b><u>Expenditure on:</u></b>					
Raising funds		344	-	344	19
Charitable activities	6	290,107	30,000	320,107	397,318
Other	7	20,447	3	20,450	16,751
<b>Total expenditure</b>		<b>310,899</b>	<b>30,003</b>	<b>340,902</b>	<b>414,088</b>
<b>Net movement in funds</b>		<b>(176,912)</b>	<b>1,183</b>	<b>(175,729)</b>	<b>(62,312)</b>
<b>Reconciliation of funds:</b>					
Balance at 1 January 2023		423,550	16,645	440,195	502,508
<b>Balance at 31 December 2023</b>		<b>246,638</b>	<b>17,828</b>	<b>264,466</b>	<b>440,196</b>

The Statement of financial activities includes all gains and losses recognized in the year. The notes on pages 10 to 21 form part of these financial statements.

**TABERNACLE CHRISTIAN CENTRE**

**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	808,000	820,451
<b>Total fixed assets</b>		<b>808,000</b>	<b>820,451</b>
<b>Current assets</b>			
Debtors due within one year	13	2,193	48,225
Cash at bank and in hand		39,079	55,026
<b>Total current assets</b>		<b>41,272</b>	<b>103,250</b>
Creditors: amounts falling due within one year	14	346,914	221,404
<b>Net current assets / (liabilities)</b>		<b>(305,642)</b>	<b>(118,153)</b>
<b>Total assets less current liabilities</b>		<b>502,358</b>	<b>702,297</b>
Creditors: amounts falling due after more than one year	15	237,892	262,102
<b>Total net assets</b>		<b>264,466</b>	<b>440,195</b>
<b>Charity funds</b>			
Restricted funds	17	17,828	16,645
Unrestricted funds	17	246,638	423,550
<b>Total charity funds</b>		<b>264,466</b>	<b>440,195</b>

The financial statements were approved and authorized for issue by the Trustees on 25 October 2024 and signed on their behalf by:



.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

The notes on pages 10 to 21 form part of these financial statements.

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# TABERNACLE CHRISTIAN CENTRE

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1. General information

The Tabernacle Christian Centre (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition). The trust's principal office address is 210 Latimer Road London, W10 6QY

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Tabernacle Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The trustees have adopted the going concern basis in the preparation of these financial statements. In reaching this decision, the trustees have given consideration to the charity's forecasted income and expenditure, assets and liabilities, and cashflow projections covering a period of at least 12 months from these financial statements.

The charity has made a deficit for the year of £175,729 (2022- £62,312), and at the year end had net current liabilities of £305,642 (2022 - £118,153).

The trustees will continue to monitor this.

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## TABERNACLE CHRISTIAN CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 2. Accounting policies (continued)

##### 2.3 Income

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Trust is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the trust's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognized at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases: Freehold

buildings	- 2% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 10% straight line
Office equipment	- 15% straight line
Computer equipment	- 15% straight line

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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## TABERNACLE CHRISTIAN CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 2. Accounting policies (continued)

##### 2.10 Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.11 Pensions

The trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the trust to the fund in respect of the year.

##### 2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the trust for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### 2.13 Taxation

As a charity, the charitable funds are exempt from corporation tax but not from VAT. Irrecoverable VAT is, in accordance with standard accounting practice, included in the cost of those items to which it relates

#### 3. Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	2022	2022	2022
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Donations	92,673	31,186	<b>123,859</b>	120,065	28,721	148,786
<b>Total income from donations and legacies</b>	<b>92,673</b>	<b>31,186</b>	<b>123,859</b>	<b>120,065</b>	<b>28,721</b>	<b>148,786</b>

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The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the Trustees' Report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 4. Income from charitable activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
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	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Income from charitable activities - School	40,781	-	40,781	199,230	-	199,230
<b>Total income from charitable activities</b>	<b>40,781</b>	<b>-</b>	<b>40,781</b>	<b>199,230</b>	<b>-</b>	<b>199,230</b>

#### 5. Income from investment

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Investment income - other local unlisted	532	-	532	263	-	263
<b>Total income from investment</b>	<b>532</b>	<b>-</b>	<b>532</b>	<b>263</b>	<b>-</b>	<b>263</b>

#### 6. Analysis of expenditure on charitable activities

##### Summary by fund type

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Church	35,180	-	35,180	35,910	-	35,910
School	254,927	30,000	284,927	337,408	24,000	361,408
<b>Total expenditure on charitable activities</b>	<b>290,107</b>	<b>30,000</b>	<b>320,107</b>	<b>373,318</b>	<b>24,000</b>	<b>397,318</b>

#### 7. Other expenditure

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Bank charges and interest	5,900	3	5,904	3,850	5	3,854
Loan interest	14,547	-	14,547	12,896	-	12,896
<b>Total other expenditure</b>	<b>20,447</b>	<b>3</b>	<b>20,450</b>	<b>16,746</b>	<b>5</b>	<b>16,751</b>

#### 8. Analysis of expenditure by activities

	Activities undertaken directly	Support costs	Total funds	Activities undertaken directly	Support costs	Total funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Church	16,137	34,020	50,157	16,952	32,134	49,087
School	236,323	51,431	287,754	284,430	80,572	365,002
<b>Total expenditure by activities</b>	<b>252,460</b>	<b>85,451</b>	<b>337,911</b>	<b>301,382</b>	<b>112,706</b>	<b>414,088</b>

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. Analysis of expenditure by activities  
(continued)**

**Analysis of direct costs**

	<b>Church 2023</b>	<b>School 2023</b>	<b>Total funds 2023</b>	<i>Church 2022</i>	<i>School 2022</i>	<i>Total funds 2022</i>
	£	£	£	£	£	£
Staff costs	10	126,607	<b>126,617</b>	521	186,059	186,580
Pastors allowance	2,520	-	<b>2,520</b>	9,000	-	9,000
Books, publications and teaching aids	-	300	<b>300</b>	-	1,028	1,028
School trips, swimming and examination fees	-	885	<b>885</b>	-	4,980	4,980
Relief and donations	-	-	-	200	155	355
Rent, rates and council tax	76	106,269	<b>106,345</b>	806	87,968	88,774
Water, Gas and electric	13,358	1,347	<b>14,704</b>	6,103	3,690	9,792
Cleaning, repairs, maintenance and renewals	-	155	<b>155</b>	323	-156	167
Insurance, licenses, permits and inspection fee	-	13	<b>13</b>	-	159	159
Advertising and publicity	173	172	<b>344</b>	-	19	19
Bad debts	-	-	-	-	-	-
<b>Total direct costs</b>	<b>16,137</b>	<b>235,747</b>	<b>251,884</b>	<b>16,952</b>	<b>283,902</b>	<b>300,854</b>

**Analysis of support costs**

	<b>Church 2023</b>	<b>School 2023</b>	<b>Total funds 2023</b>	<i>Church 2022</i>	<i>School 2022</i>	<i>Total funds 2022</i>
	£	£	£	£	£	£
Staff costs	1	13,361	<b>13,362</b>	58	20,418	20,476
Depreciation	12,089	361	<b>12,450</b>	13,073	948	14,021
Pastors allowance	280	-	<b>280</b>	1,000	-	1,000
Conferences and training	-	-	-	-	1,173	1,173
Travel, meals and entertainment	-	17	<b>17</b>	-	863	863
Books, publications and teaching aids	-	-	-	-	-	-
Equipment rental and other costs	-	270	<b>270</b>	-	1,205	1,205
Printing postage and stationery	-	76	<b>76</b>	-	301	301
Insurance, licenses, permits and inspection fee	3,073	-281	<b>2,791</b>	879	3,094	3,973
Audit fees	-	1,140	<b>1,140</b>	-	2,460	2,460
Other professional and admin costs	-	1,625	<b>1,625</b>	1,400	2,118	3,518
Subscriptions and software renewals	16	698	<b>714</b>	-	1,124	1,124
Rent, rates and council tax	19	26,567	<b>26,586</b>	201	21,992	22,193
Water, Gas and electric	3,339	337	<b>3,676</b>	1,526	922	2,448
Telephone, mobile and internet	400	1,074	<b>1,473</b>	740	933	1,673
Cleaning, repairs, maintenance and renewals	-	159	<b>159</b>	81	788	869
Motor running costs and expenses	-	382	<b>382</b>	-	908	908
Bank charges and interests	14,804	5,647	<b>20,450</b>	13,176	3,575	16,751
<b>Total support costs</b>	<b>19,216</b>	<b>45,784</b>	<b>85,451</b>	<b>32,134</b>	<b>62,823</b>	<b>94,957</b>

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## TABERNACLE CHRISTIAN CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 9. Independent examiner's remuneration

The independent examiner's remuneration amounts to a fee of £1,800 (audit fees 2022 - £2,460).

#### 10. Staff costs

	2023	2022
	£	£
Wages and salaries	129,013	202,225
Social security costs	5,733	10,776
Contribution to defined contribution pension schemes	1,676	1,763
<b>Total staff costs</b>	<b>136,422</b>	<b>214,763</b>

The average number of persons employed by the trust during the year was as follows:

	2023	2022
	No.	No.
Staff	14	14

No employee received remuneration amounting to more than £60,000 in either year.

#### Total redundancy payments

As a result of the closure of the school during the financial year, the school's staff roles were made redundant and redundancy payments were incurred.

These payments align with statutory redundancy requirements and were calculated based on each employee's length of service, age, and weekly earnings as required by applicable regulations.

The total amount of redundancy payments recognized in the financial statements and included in the staff costs for the year amounted to £39,901.

Redundancy payments were fully settled during the financial year and these payments have not resulted in any outstanding liabilities as of the reporting date.

#### 11. Trustees' remuneration and expenses

During the year, Pastors D and P Wilson received pastoral allowances and were provided with accommodation at the church. The value of pastoral allowances to trustees were as follows:

		2023	2022
		£	£
Pastor Derrick Wilson	Pastoral allowance	600	5,000
Pastor Paulette Wilson	Pastoral allowance	2,200	5,000

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £0).

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## TABERNACLE CHRISTIAN CENTRE

Included within Other creditors are amounts of £15,607 (2022 - £13,357) being pastoral allowances not drawn by Pastors D and P Wilson

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. Tangible fixed assets**

	Freehold property	Motor vehicles	Fixtures and fittings	Office equipment	Computer equipment	Total
	£	£	£	£	£	£
<b>Cost or valuation</b>						
At 1 January 2023	1,000,000	40,098	14,170	36,718	29,814	1,120,801
Additions	-	-	-	-	-	-
<b>At 31 December 2023</b>	<b>1,000,000</b>	<b>40,098</b>	<b>14,170</b>	<b>36,718</b>	<b>29,814</b>	<b>1,120,801</b>
<b>Depreciation</b>						
At 1 January 2023	180,000	40,098	14,170	36,267	29,814	300,350
Charge for the year	12,000	-	-	451	-	12,452
<b>At 31 December 2023</b>	<b>192,000</b>	<b>40,098</b>	<b>14,170</b>	<b>36,718</b>	<b>29,814</b>	<b>312,801</b>
<b>Net book value</b>						
<b>At 31 December 2023</b>	<b>808,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>808,000</b>
<i>At 31 December 2022</i>	<i>820,000</i>	<i>-</i>	<i>-</i>	<i>451</i>	<i>-</i>	<i>820,452</i>

**13. Debtors**

**Due within one year**

	2023	2022
	£	£
Trade debtors	427	21,307
Prepayments and accrued income	-	25,722
Other debtors	1,766	1,195
<b>Total debtors due within one year</b>	<b>2,193</b>	<b>48,225</b>

**14. Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Bank loans	18,315	17,520
Payments received on account	-	-
Trade creditors	185,813	95,858
Other taxation and social security	108,643	79,600
Pension contributions payable	917	792
Accruals and deferred income	8,116	2,884
Other creditors	25,110	24,750
<b>Total creditors: falling due within one year</b>	<b>346,914</b>	<b>221,404</b>

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**15. Creditors: Amounts falling due after more than one year**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Bank loans due after one year	237,892	262,102
<hr/>		
Amounts falling due:		
After one year and before two years	19,348	18,508
After two years and before five years	64,842	62,026
After five years	153,702	181,568
<b>Total amount falling due after one year</b>	<b>237,892</b>	<b>262,102</b>
<hr/>		
Bank loans due within one year (see note 14)	18,315	17,520
<b>Total bank loans</b>	<b>256,207</b>	<b>279,621</b>

The loan is repayable in 132 equal monthly instalments from 8 December 2014.

The loan bears interest at 5.5% and interest is payable as it is charged.

The loan is secured over the freehold property of the charity.

**16. Financial instruments**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	39,079	55,026

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Financial assets measured at fair value through income and expenditure comprise cash and cash equivalent.

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 1 December 2023 £
<b>Unrestricted funds</b>				
General fund	423,550	133,986	(310,899)	246,638
<b>Restricted funds</b>				
Restricted Fund	16,645	31,186	(30,003)	17,828
<b>Total of funds</b>	<b>440,195</b>	<b>165,173</b>	<b>(340,902)</b>	<b>264,466</b>

**Statement of funds - prior year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 1 December 2022 £</i>
<b>Unrestricted funds</b>				
General fund	490,579	323,055	(390,083)	423,550
<b>Restricted funds</b>				
Restricted Fund	11,929	28,721	(24,005)	16,645
<b>Total of funds</b>	<b>502,508</b>	<b>351,776</b>	<b>(414,088)</b>	<b>440,195</b>

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 1 December 2023 £
General funds	423,550	133,986	(310,899)	246,638
Restricted Funds	16,645	31,186	(30,003)	17,828
<b>Total of funds</b>	<b>440,195</b>	<b>165,173</b>	<b>(340,902)</b>	<b>264,466</b>

**Summary of funds - prior year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 1 December 2022 £</i>
General funds	490,579	323,055	(390,083)	423,550
Restricted Funds	11,929	28,721	(24,005)	16,645
<b>Total of funds</b>	<b>502,508</b>	<b>351,776</b>	<b>(414,088)</b>	<b>440,195</b>

## TABERNACLE CHRISTIAN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 19. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	808,000	-	808,000
Current assets	23,444	17,828	41,272
Creditors due within one year	(346,914)	-	(346,914)
Creditors due in more than one year	(237,892)	-	(237,892)
<b>Total</b>	<b>246,638</b>	<b>17,828</b>	<b>264,466</b>

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<i>Tangible fixed assets</i>	820,451	-	820,451
<i>Current assets</i>	86,605	16,645	103,250
<i>Creditors due within one year</i>	(221,404)	-	(221,404)
<i>Creditors due in more than one year</i>	(262,102)	-	(262,102)
<i>Total</i>	<i>423,550</i>	<i>16,645</i>	<i>440,195</i>

#### 20. Pension commitments

The trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the trust in an independently administered fund. The pension cost charge represents contributions payable by the trust to the fund and amounted to £1,676 (2022 - £1,763). Contributions totalling £917 (2022 - £792) were payable to the fund at the balance sheet date and are included in creditors.

#### 21. Operating lease commitments

At 31 December 2023 the trust had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	100,000	100,000
Later than 1 year and not later than 5 years	150,000	250,000
Later than 5 years	-	-
	<b>250,000</b>	<b>350,000</b>

#### 22. Related party transactions

	2023 £	2022 £
Pastor D Wilson (Trustee) - Pastoral allowance and pension contribution	600	5,290
Pastor P Wilson (Trustee) - Pastoral allowance and pension contribution	2,200	5,290
Ms E Wilson (daughter of Trustees) - Remuneration and pension contribution	3,042	8,799
	<b>5,842</b>	<b>19,378</b>

**TABERNACLE CHRISTIAN CENTRE TRUST**

England & Wales - Charity number 1075130

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# Accounts

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Charity number: 1075130



**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Trustees</b>	Pastor Derrick Wilson, Chairman Pastor Paulette Wilson Victoria Shaw Claudette Christie Ronald Montague
<b>Charity registered number</b>	1075130
<b>Principal office</b>	210 Latimer Road London W10 6QY
<b>Independent examiner</b>	Jacksons Chartered Accountants First Floor Albion House Albion Street Hull East Yorkshire HU1 3TE
<b>Bankers</b>	National Westminster Bank Plc 159 Rushey Green London SE6 4BJ
<b>Accountants</b>	SMG Business Accountants Ltd - Chartered Certified Accountants Canary Wharf Office Spaceworks, 25 Cabot Square London E14 4QZ



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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Board of trustees who serve Tabernacle Christian Centre Trust are pleased to present this report together with the audited financial statements of the charity's activities for the year ended 31 December 2022. They can confirm that these financial statements comply with the Trust governing document and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Charities Act 2011.

**True and fair override**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Statutory information on page 1 forms part of this Report.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Tabernacle Christian Centre, (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition).

**Recruitment and Appointment of Trustees**

A minimum of three trustees are required by the declaration of trust unless one of the trustees is a trust corporation. Trustees are appointed or removed by a majority vote of all trustees present.

To enhance the potential pool of trustees, the charity has, through selective advertising and networking with all sectors of the organisation, sought to identify those with the experience and calling to become trustees of the charity.

**Trustee induction and training**

The Trustees are already familiar with the practical work of the charity having been involved in other capacities or because of experience gained in their own churches or other organisations.

New trustees are provided with a copy of the declaration of trust and the constitution together with the latest report and accounts and are expected to attend appropriate seminars, meetings and conferences held in the year.

**Organisational structure**

Regular Trustees' meetings are held where Trustees agree activity for the charity, review operational plans, set budgets and review strategy (including consideration of grant making, investment, reserves and risk management policies and performance).

The Charity currently consists of:

- Tabernacle Christian Centre (Church)
- Tabernacle Christian Centre (Relief)
- Tabernacle School
- Tabernacle Christian Centre (Missions).

The chairman of the trust is currently the chairman of the school and Senior Pastor of the Church. The principal of the school is also a trustee.

The day-to-day administration of the Trust is delegated by the Chairman while the day to day running of the school is administered by the Principal of the school and monitored by the trustees.

**Our staff and volunteers**



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trust is very involved in the community and relies on voluntary help. The Trust employs a number of paid staff and volunteers to carry out its function. The trustees wish to express their sincere thanks, appreciation and gratitude to all members of staff and volunteers for their dedication, commitment and hard work on behalf of the charity.

**Risks management**

The Charity's assets are vested in the loyal support of its members through their financial commitment to the church and the fees of the school. The Charity is dependent on the giving of the church congregation, parents' commitment to paying school fees on time, donations from well-wishers and God's grace in meeting its needs as it continues to serve Him.

The Trustees have continued to assess and review the major risks to which the charity is exposed, in particular those related to the operations of the school, the church and the finances of the ministry. Where possible they have established systems to mitigate those risks.

**OBJECTIVES AND ACTIVITIES**

The objective of Tabernacle Christian Centre Trust is to advance the Christian Faith, (in accordance with the declaration of faith set out in part 1 of the schedule to the scheme of the Charity Commissioners for England and Wales), in London, the United Kingdom and the world by:

- Relieving persons in need or hardship, aged, sick or in distress
- Providing education in accordance with Christian Principles
- Promoting other charitable purposes

The trust established Tabernacle School, an independent Christian school, in September 1998 to educate pupils from ages 3 to 18 years. The school is thriving and students are making good progress.

Various activities are held throughout the year for the school including trips, examinations, school fetes, PTA evenings and community projects. The church holds such activities as seminars, retreats and forums for ministers and pastors, national co-operative fasting and prayer, young adult's forum, theological and Christian counselling courses.

**THE CHURCH**

Tabernacle Christian Centre church are dedicated followers of Jesus Christ and consistently seek to make a difference in our local community and neighbouring areas. We Preach Jesus Christ and Him crucified to redeem humanity from sin's grip and bring them into the kingdom of God.

We are committed to the preaching of the Gospel of Jesus Christ and the teaching of His Word which is the power of God for salvation. Members are equipped and encouraged to be ready to share the gospel to all people group, whenever the opportunity arise. This mission is summed up in the scripture verse: *"And this gospel of the kingdom will be preached in all the world as a witness to all the nations, and then the end will come"* (Matthew 24:14)

Tabernacle Christian Centre is committed to ministering to the spiritual, emotional, and social needs of our congregation and those within the wider community.

As Christians, we are always desiring to know Jesus more through His word and by His Holy Spirit. We are committed to the Great Commission as in Matthew 28:19-20 *"Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, 20 teaching them to observe all things that I have commanded you; and lo, I am with you always, even to the end of the age. Amen."*

By sharing the gospel of His kingdom, we are able to demonstrate the love of God for the world, bringing His righteousness, peace, joy, love and salvation, offering comfort and hope to all people.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The church has continued to meet the spiritual needs of its congregation and the community at large. Increasing our social networking presence has produced positive outcome in the online community. Viewership has increased, from various countries, with regular viewers tuning in each week to join our services communicating and interacting with the church. This has resulted in some seeking us out and visiting the church while others become members.

### **Evangelism**

The church congregation continues its efforts to increase its evangelism push. In a time of much uncertainty, instability and increase in the suicide rates, now more than ever there is a need for increased presence of Christian believers on the street bringing hope to the hopeless.

Many people will never attend a church however the preaching of the gospel (good news) on the streets causes many to stop, listen, take a gospel tract or even ask for prayer.

Our evangelism has seen an increase in people stopping to listen, ask questions regarding faith, life and requesting prayer.

Many have expressed that they find the worship the church brings to the streets to be comforting, soothing and brings a sense of peace to their hearts.

The church has continued its evangelistic focus in Ladbrooke Grove and Notting Hill.

Although there is the occasional opposition, the evangelism is largely welcome by the majority of those passing by.

This encourages us to continue the work keeping heaven and eternity in view remembering that:

*"For God so loved the world (every ethnic group) that He gave His only begotten Son that whoever believes in Him should not perish but have eternal life." John 3:16*

### **Foodbank**

The foodbank continues to be an integral part of the work of the church in the community. As the cost-of-living crisis deepens we continue to see high levels of demand for emergency food relief. With the escalation of food and energy prices many vulnerable people are choosing whether to eat or keep themselves warm. As such we are seeing a rise in demand for the foodbank however there is a notable decrease in food donation.

We are grateful for the support from food charities such as City Harvest and Esther community enterprises, as well as generous donors from the local community, which enable us to continue to support those most in need.

We serve a very multicultural, multi faith community and those who access the foodbank continue to express their appreciation for the love and support given by the church.

We are especially grateful to all our volunteers who give their time and service to support those who access the foodbank.

### **TABERNACLE SCHOOL**

Tabernacle is a mixed independent Christian school based in West London.

Tabernacle School provides and promotes a private education based on Christian principles for pupils aged 3 to 18.

The school aims to promote a Christian worldview and an understanding of Christian Education through a Christ centred curriculum that pupils can take with them into further education and adult life, having an appreciation of their own Christian faith.

The school provides a holistic provision that is underpinned by a principle "**no significant learning can take place without significant relationships.**" It is this relationship which inspires and motivates maximum learning and promotes respect for each other within school community and beyond.

Our unique approach and emphasis on pastoral care have enabled all pupils from diverse cultures and backgrounds to enjoy



learning through love and respect.

## **Our Vision and Mission**

Vision and ethos:

- To deliver a high standard of academic, personalised Christian education to our students
- To teach values that will increase personal responsibility, develop character and wisdom principles, which is able to guide their lives beyond their school years
- To instil the understanding of integrity, a concern for others, and mutual respect for all God's creation
- To help students gain a good understanding of other people's cultures and values.
- To develop well-rounded students; nurturing them to excel creatively in music, the arts, and sports
- To facilitate learning in a safe, caring, disciplined, happy and purposeful Christian environment.

Each child is an individual and treated as such and each one can succeed so our aim is to:

- recognise individual talents and creativity and to support its development
- promote critical thinking, creative minds, and a passion for learning
- promote empathy and compassion for others

Our mission statement is encapsulated in this single statement: "Education for Living". We seek to prepare our students for life beyond the school environment so they can contribute positively to life in the United Kingdom and the wider world.

## **Achievements and Performance during the year**

### **Governance (Trustees)**

The board of trustees consists of five members who works directly with the headteacher to lead in specific roles of: finance, safeguarding, staff welfare, infrastructure, Health and Safety.

The principal supports the headteacher in the day-to-day operational activities of the school.

Governance is organised into full Trustee Body meetings once per term. Trustees are provided with access updated Governance information for example *Keeping Children Safe in Education* and other CPD program to support their governance.

### **Inspection**

We were last inspected by Ofsted in June 2019, at which time the school's overall effectiveness was judged to be good. Our next inspection is due in 2023.

### **Continuous Professional Development**

Members of staff are supported in their continuous professional development. The trustees review the performance and development of the headteacher, measured against agreed objectives, which reflect the whole school development plan. The headteacher and trustees take responsibility for the performance management of the wider staff body, curriculum development and pupil progress.

Continuous in-house training takes place throughout the school year.

### **Curriculum**

The curriculum is broad, balanced, and relevant to the needs of the pupils. Pupils study National Curriculum subjects.

**Intent:** To develop a curriculum that is ambitious, which is designed to give all pupils the opportunity to gain the knowledge, skills, and cultural capital to succeed in life. The school's curriculum includes all aspects of the statutory national curriculum at EYFS and Key Stages 1,2 3, and 4. The curriculum is linked to well-being, British values, Careers, PHSE/SRE, character education and a range of extra-curricular activities for enrichment.

**Implementation:** There are clear rationales and policies for subject areas and curriculum planning shows clear sequence of learning and skill acquisition. Clear end points are identified, which guides the implementation of practice. Social disadvantage and gaps in knowledge are addressed to ensure pupil progress. The school has implemented a bespoke Google comprehensive assessment tracking to achieve accurate moderation across the school; this enables the school to secure pupil progress judgements to be made.



**Impact:** 100% of pupils make successful transitions to college as far back as 2018 in with our four-year trend. There are no NEET leavers. EHCP progress shows clear progression towards meeting long term outcomes. All students are engaged on and attain external accreditation in KS4.

**Quality Assurance:** Leaders and managers have an accurate picture of the strengths and weaknesses of the provision because of effective self-evaluation audit. Quality assurance challenges where the quality of education is less than good; Leaders have high expectations of pupils and staff; a strength of the school is the culture of respect and tolerance for pupils, demonstrated through positive relationships.

**Core subjects:** Maths, English and Science

**Foundational Subjects:** History, French, Art, Music, Drama, Cooking/ Food Preparation and Nutrition, Careers, PSHE, PE, and Swimming

**Extra-Curricular (Secondary school):** Biblical Character Training, Debate, Current Affairs, and Money- Wise (finance education).

This year our students achieved 100% grades 4-8 in external exams taken.

#### **Post balance events – closure of school**

After 25 years of serving our students and parents that Tabernacle School had to close its doors on July 14<sup>th</sup>, 2023.

Over the 25 years, hundreds of students from Christian and non-Christian homes, disadvantaged backgrounds and students failing in their education, have been educated in Tabernacle school's Godly, caring and purposeful environment, which positively impacted many lives.

Following the Covid-19, many parents lost jobs and businesses which affected their ability to pay their school fees. On the back of that with the current financial environment, more parents sought free places which the school was not able to financially sustain. This ultimately impacted the school's finances and upon careful consideration of this trend, the trustees made the decision to close the school as it was no longer financially viable to continue the school's operations.

Despite the impending closure, Tabernacle school's staff worked passionately to bring the last few GCSE students through their final exams, with students achieving grades 4-9.

It has been an honour serving all Tabernacle school's students and parents and we pray God's best on their lives and future endeavours.

We express our sincere thanks and gratitude to all staff who have served the school, over the 25 years, in both paid and voluntary capacities and all donors and "Friends of Tabernacle School."



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FINANCIAL REVIEW**

**Principal funding sources**

The charity is primarily funded by tithes & offerings, school fees, fund-raising events and donations given by the church's congregation and well-wishers. The charity has also benefited from claiming Gift Aid on voluntary donations.

Fundraising is integral in enabling the trust to carry out its functions. With the help of well-wishers, the Trust has fervently continued its fundraising efforts to help it fulfil its mission and carry out its daily activities.

The trustees wish to express their sincere thanks, gratitude and appreciation to all its donors and fundraisers for their ongoing support to the work of the trust.

The Trust continues to seek benefactors to help financially support its activities, especially the work of the school.

**Reserves policy**

The trustees have examined the level of free reserves required by the charity in order to sustain its operations. They consider that such reserves should cover at least two months unrestricted expenditure – approximately £39,000. This will provide sufficient funds to meet management and administration costs. The Trustees continue to review this policy on a regular basis to ensure the adequacy of this fund.

**Investment policy**

The Trustees continue to adopt a socially responsible investment policy in relation to assets of the charity. In so doing the charity strives to ensure no investments are made in programmes which contravene its social values. Should the trust find itself unwittingly involve in investments which are neither in the trust; nor community's best social interests, it will endeavour to take steps as quickly as possible to rebalance those investments in line with the trust's social objectives.

**Public benefit**

The charity continues to plan its activities to serve all areas of our community with an inclusive commitment to all age groups, without discrimination of race, sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of our local congregation and community. At the discretion of its Trustees, the charity also assists parents who because of their financial circumstances struggle to pay school fees for their children.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the year. In preparing the accounts, the trustees have followed best practice and confirm that they have:

- selected suitable accounting policies and applied them consistently
- made judgments and estimates that are reasonable and prudent
- followed applicable accounting standards, and
- prepared the accounts on an on-going concern basis

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. This has enabled them to ensure that the accounts comply with the charity law. They are also responsible for safeguarding the assets of the charity and have taken reasonable steps for the prevention and detection of error, fraud and other irregularities.

**Disclosure of information to Independent Examiner**

Each of the members of the Board of Trustees has confirmed that:

- So far as he/she is aware, there is no relevant audit information of which the charity's auditors are not aware; and
- He/she has taken all the steps that he/she ought to have taken as a member of the Board in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees on 29 November 2023 and signed on their behalf by:

.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

**INDEPENDENT EXAMINER'S REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Independent examiner's report to the Trustees of Tabernacle Christian Centre ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

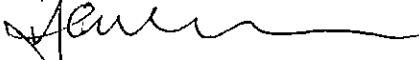
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



**Jacksons Chartered Accountants**

First Floor  
Albion House  
Albion Street  
Hull  
East Yorkshire  
HU1 3TE

29 November 2023

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b><u>Income from:</u></b>					
Donations and Legacies	3	120,065	28,721	148,786	213,507
Charitable activities	4	199,230	-	199,230	181,536
Investments	5	263	-	263	255
Other		3,496	-	3,496	-
<b>Total income</b>		<b>323,055</b>	<b>28,721</b>	<b>351,776</b>	<b>395,298</b>
<b><u>Expenditure on:</u></b>					
Raising funds		19	-	19	570
Charitable activities	6	373,318	24,000	397,318	454,096
Other	7	16,746	5	16,751	14,298
<b>Total expenditure</b>		<b>390,083</b>	<b>24,005</b>	<b>414,088</b>	<b>468,964</b>
<b>Net movement in funds</b>		<b>(67,029)</b>	<b>4,716</b>	<b>(62,312)</b>	<b>(73,666)</b>
<b>Reconciliation of funds:</b>					
Balance at 1 January 2022		490,579	11,929	502,508	576,174
<b>Balance at 31 December 2022</b>		<b>423,550</b>	<b>16,645</b>	<b>440,196</b>	<b>502,508</b>

The Statement of financial activities includes all gains and losses recognized in the year. The notes on pages 12 to 23 form part of these financial statements.

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	820,451	834,046
<b>Total fixed assets</b>		<b>820,451</b>	<b>834,046</b>
<b>Current assets</b>			
Debtors due within one year	13	48,225	67,682
Cash at bank and in hand		55,026	63,984
<b>Total current assets</b>		<b>103,250</b>	<b>131,666</b>
Creditors: amounts falling due within one year	14	221,404	308,036
<b>Net current assets / (liabilities)</b>		<b>(118,153)</b>	<b>(176,370)</b>
<b>Total assets less current liabilities</b>		<b>702,297</b>	<b>657,676</b>
Creditors: amounts falling due after more than one year	15	262,102	155,168
<b>Total net assets</b>		<b>440,195</b>	<b>502,508</b>
<b>Charity funds</b>			
Restricted funds	17	16,645	11,929
Unrestricted funds	17	423,550	490,579
<b>Total charity funds</b>		<b>440,196</b>	<b>502,508</b>

The financial statements were approved and authorized for issue by the Trustees on 29 November 2023 and signed on their behalf by:



.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

The notes on pages 12 to 23 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

The Tabernacle Christian Centre (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition). The trust's principal office address is 210 Latimer Road London, W10 6QY

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Tabernacle Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees have adopted the going concern basis in the preparation of these financial statements. In reaching this decision, the trustees have given consideration to the charity's forecasted income and expenditure, assets and liabilities, and cashflow projections covering a period of at least 12 months from these financial statements.

The charity has made a deficit for the year of £62,312 (2021 - £73,666), and at the year end had net current liabilities of £118,153 (2021 - £176,370).

The trustees will continue to monitor this.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Trust is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the trust's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognized at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases: Freehold

buildings	- 2% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 10% straight line
Office equipment	- 15% straight line
Computer equipment	- 15% straight line

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies (continued)**

**2.10 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the trust to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the trust for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	£	£	£	£	£	£
Donations	120,065	28,721	<b>148,786</b>	181,393	2,048	183,441
Government grants – Covid Job retention scheme				30,066	-	30,066
<b>Total income from donations and legacies</b>	<b>120,065</b>	<b>28,721</b>	<b>148,786</b>	<b>211,459</b>	<b>2048</b>	<b>213,507</b>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the Trustees' Report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Income from charitable activities**

	Unrestricted funds	Restricted funds	Total funds	<i>Unrestrict ed funds</i> 2021	<i>Restricted funds</i> 2021	<i>Total funds</i> 2021
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Income from charitable activities - School	199,230	-	199,230	181,536	-	181,536
<b>Total income from charitable activities</b>	<b>199,230</b>	<b>-</b>	<b>199,230</b>	<b>181,536</b>	<b>-</b>	<b>181,536</b>

**5. Income from investment**

	Unrestricted funds	Restricted funds	Total funds	<i>Unrestrict ed funds</i> 2021	<i>Restricted funds</i> 2021	<i>Total funds</i> 2021
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Investment income - other local unlisted	263	-	263	255	-	255
<b>Total income from investment</b>	<b>263</b>	<b>-</b>	<b>263</b>	<b>255</b>	<b>-</b>	<b>255</b>

**6. Analysis of expenditure on charitable activities  
Summary by fund type**

	Unrestricted funds	Restricted funds	Total funds	<i>Unrestricted funds</i> 2021	<i>Restricted funds</i> 2021	<i>Total funds</i> 2021
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Church	35,910	-	35,910	73,219	-	73,219
School	337,408	24,000	361,408	380,877	-	380,877
<b>Total expenditure on charitable activities</b>	<b>373,318</b>	<b>24,000</b>	<b>397,318</b>	<b>454,096</b>	<b>-</b>	<b>454,096</b>

**7. Other expenditure**

	Unrestricted funds	Restricted funds	Total funds	<i>Unrestricted funds</i> 2021	<i>Restricted funds</i> 2021	<i>Total funds</i> 2021
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Bank charges and interest	3,850	5	3,854	44	-	44
Loan interest	12,896	-	12,896	14,254	-	14,254
<b>Total other expenditure</b>	<b>16,746</b>	<b>5</b>	<b>16,751</b>	<b>14,298</b>	<b>-</b>	<b>14,298</b>

**8. Analysis of expenditure by activities**

	Activities undertaken directly	Support costs	Total funds	<i>Activities undertaken directly</i> 2021	<i>Support costs</i> 2021	<i>Total funds</i> 2021
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Church	16,952	32,134	49,087	-	73,219	73,219
School	284,430	80,572	365,002	16,083	364,794	380,877
<b>Total expenditure by activities</b>	<b>301,382</b>	<b>112,706</b>	<b>414,088</b>	<b>16,083</b>	<b>438,013</b>	<b>454,096</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. Analysis of expenditure by activities  
(continued)**

**Analysis of direct costs**

	<b>Church 2022</b>	<b>School 2022</b>	<b>Total funds 2022</b>	<b>Church 2021</b>	<b>School 2021</b>	<b>Total funds 2021</b>
	£	£	£	£	£	£
Staff costs	521	186,059	186,580	1,275	211,086	212,361
Pastors allowance	9,000	-	9,000	24,942	-	24,942
Books, publications and teaching aids	-	1,028	1,028	-	5,245	5,245
School trips, swimming and examination fees	-	4,980	4,980	-	1,277	1,277
Relief and donations	200	155	355	676	-	676
Rent, rates and council tax	806	87,968	88,774	806	88,273	89,078
Water, Gas and electric	6,103	3,690	9,792	10,384	2,230	12,614
Cleaning, repairs, maintenance and renewals	323	-156	167	6,418	2,029	8,446
Insurance, licenses, permits and inspection fee	-	687	687	-	540	540
Advertising and publicity	-	19	19	-	-	-
<b>Total direct costs</b>	<b>16,952</b>	<b>284,430</b>	<b>301,382</b>	<b>44,500</b>	<b>310,680</b>	<b>355,180</b>

**Analysis of support costs**

	<b>Church 2022</b>	<b>School 2022</b>	<b>Total funds 2022</b>	<b>Church 2021</b>	<b>School 2021</b>	<b>Total funds 2021</b>
	£	£	£	£	£	£
Staff costs	58	20,418	20,476	142	23,454	23,596
Depreciation	13,073	948	14,021	12,156	589	12,745
Pastors allowance	1,000	-	1,000	2,771	-	2,771
Conferences and training	-	1,173	1,173	-	4,028	4,028
Travel, meals and entertainment	-	863	863	-	90	90
Books, publications and teaching aids	-	-	-	-	1,276	1,276
Equipment rental and other costs	-	1,205	1,205	-	1,292	1,292
Printing postage and stationery	-	301	301	-	2,286	2,286
Insurance, licenses, permits and inspection fees	879	3,094	3,973	2,831	1,352	4,183
Audit fees	-	2,460	2,460	2,460	-	2,460
Other professional and admin costs	1,400	2,118	3,518	2,780	638	3,418
Subscriptions and software renewals	-	1,124	1,124	-	700	700
Rent, rates and council tax	201	21,992	22,193	201	22,068	22,270
Water, Gas and electric	1,526	922	2,448	2,596	558	3,154
Telephone, mobile and internet	740	933	1,673	1,177	778	1,955
Cleaning, repairs, maintenance and renewals	81	788	869	8,022	2,536	10,558
Motor running costs and expenses	-	908	908	-	1,560	1,560
Bad debts	-	17,749	17,749	-	9,021	9,021
Bank charges and interests	13,176	3,575	16,751	14,254	45	14,298
<b>Total support costs</b>	<b>18,958</b>	<b>59,248</b>	<b>112,706</b>	<b>49,390</b>	<b>72,271</b>	<b>121,661</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to a fee of £2460 (audit fees 2021 - £2,460).

**10. Staff costs**

	2022	2021
	£	£
Wages and salaries	202,225	220,657
Social security costs	10,776	13,841
Contribution to defined contribution pension schemes	1,763	1,462
<b>Total staff costs</b>	<b>214,763.2</b>	<b>235,960</b>

The average number of persons employed by the trust during the year was as follows:

	2022	2021
	No.	No.
Staff	14	14

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, Pastors D and P Wilson received pastoral allowances and were provided with accommodation at the church. The value of pastoral allowances to trustees were as follows:

		2022	2021
		£	£
Pastor Derrick Wilson	Pastoral allowance	5,000	13,857
Pastor Paulette Wilson	Pastoral allowance	5,000	13,857

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £0).

Included within Other creditors are amounts of £13,357 (2021 - £18,047) being pastoral allowances not drawn by Pastors D and P Wilson

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Tangible fixed assets

	Freehold property	Motor vehicles	Fixtures and fittings	Office equipmen t	Computer equipment	Total
	£	£	£	£	£	£
<b>Cost or valuation</b>						
At 1 January 2022	1,000,000	40,098	14,170	36,293	29,814	1,120,376
Additions	-	-	-	425	-	425
<b>At 31 December 2022</b>	<b>1,000,000</b>	<b>40,098</b>	<b>14,170</b>	<b>36,718</b>	<b>29,814</b>	<b>1,120,801</b>
<b>Depreciation</b>						
At 1 January 2022	168,000	39,214	14,170	35,131	29,814	286,329
Charge for the year	12,000	884	0	1,136	-	14,021
<b>At 31 December 2022</b>	<b>180,000</b>	<b>40,098</b>	<b>14,170</b>	<b>36,267</b>	<b>29,814</b>	<b>300,351</b>
<b>Net book value</b>						
<b>At 31 December 2022</b>	<b>820,000</b>	<b>-</b>	<b>-</b>	<b>451</b>	<b>-</b>	<b>820,451</b>
<i>At 31 December 2021</i>	<i>832,000</i>	<i>884</i>	<i>0</i>	<i>1,162</i>	<i>-</i>	<i>834,047</i>

13. Debtors

Due within one year

	2022	2021
	£	£
Trade debtors	21,307	31,622
Prepayments and accrued income	25,722	30,117
Other debtors	1,195	5,943
<b>Total debtors due within one year</b>	<b>48,225</b>	<b>67,682</b>

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank loans	17,520	66,957
Payments received on account	-	13,307
Trade creditors	95,858	92,699
Other taxation and social security	79,600	72,166
Pension contributions payable	792	604
Accruals and deferred income	2,884	44,256
Other creditors	24,750	18,047
<b>Total creditors: falling due within one year</b>	<b>221,404</b>	<b>308,036</b>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**15. Creditors: Amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans due after one year	262,102	155,168
Amounts falling due:		
After one year and before two years	18,508	70,734
After two years and before five years	62,026	84,434
After five years	181,568	-
<b>Total amount falling due after one year</b>	<b>262,102</b>	<b>155,168</b>
Bank loans due within one year (see note 14)		66,957
	17,520	
<b>Total bank loans</b>	<b>279,621</b>	<b>222,125</b>

The loan is repayable in 132 equal monthly instalments from 8 December 2014.  
The loan bears interest at 5.5% and interest is payable as it is charged.  
The loan is secured over the freehold property of the charity.

**16. Financial instruments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	55,026	63,984

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalent.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**17. Statement of funds****Statement of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 1 December 2022 £
<b>Unrestricted funds</b>				
General fund	490,579	323,055	(390,083)	423,550
<b>Restricted funds</b>				
Restricted Fund	11,929	28,721	(24,005)	16,645
<b>Total of funds</b>	<b>502,508</b>	<b>351,776</b>	<b>(414,088)</b>	<b>440,196</b>

**Statement of funds - prior year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 1 December 2021 £
<b>Unrestricted funds</b>				
General fund	566,293	393,250	(468,964)	490,579
<b>Restricted funds</b>				
Restricted Fund	9,881	2,048	-	11,929
<b>Total of funds</b>	<b>576,174</b>	<b>395,298</b>	<b>(468,964)</b>	<b>502,508</b>

**18. Summary of funds****Summary of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 1 December 2022 £
General funds	490,579	323,055	(390,083)	423,550
Restricted Funds	11,929	28,721	(24,005)	16,645
<b>Total of funds</b>	<b>502,508</b>	<b>351,776</b>	<b>(414,088)</b>	<b>440,196</b>

**Summary of funds - prior year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 1 December 2021 £
General funds	566,293	393,250	(468,964)	490,579
Restricted Funds	9,881	2,048	-	11,929
<b>Total of funds</b>	<b>576,174</b>	<b>395,298</b>	<b>(468,964)</b>	<b>502,508</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	820,451	-	820,451
Current assets	86,605	16,645	103,250
Creditors due within one year	(221,404)	-	(221,404)
Creditors due in more than one year	(262,102)	-	(262,102)
<b>Total</b>	<b>423,550</b>	<b>16,645</b>	<b>440,195</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
<i>Tangible fixed assets</i>	834,046	-	834,046
<i>Current assets</i>	121,785	9,881	131,666
<i>Creditors due within one year</i>	(308,036)	-	(308,036)
<i>Creditors due in more than one year</i>	(155,168)	-	(155,168)
<i>Total</i>	<i>492,627</i>	<i>9,881</i>	<i>502,508</i>

**20. Pension commitments**

The trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the trust in an independently administered fund. The pension cost charge represents contributions payable by the trust to the fund and amounted to £1,462 (2020 - £1,822). Contributions totalling £604 (2020 - £590) were payable to the fund at the balance sheet date and are included in creditors

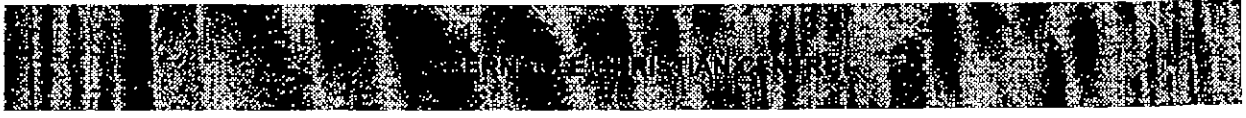
**21. Operating lease commitments**

At 31 December 2022 the trust had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

	<b>2022 £</b>	<b>2021 £</b>
Not later than 1 year	100,000	100,000
Later than 1 year and not later than 5 years	250,000	350,000
Later than 5 years	-	-
	<b>350,000</b>	<b>450,000</b>

**22. Related party transactions**

	<b>2022 £</b>	<b>2021 £</b>
Pastor D Wilson (Trustee) - Pastoral allowance and pension contribution	5,290	13,857
Pastor P Wilson (Trustee) - Pastoral allowance and pension contribution	5,290	13,857
Ms E Wilson (daughter of Trustees) - Remuneration and pension contribution	8,799	30,000
Mr S Chotti (Trustee) - Balance on student account payable	-	1,465
	<b>19,378</b>	<b>59,179</b>



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**23. Post balance sheet events**

Having gone through a difficult COVID 19 period and with the ongoing cost of living crisis encountered by various segments of its stakeholders, the Charity experienced a significant fall in the take up of fees paying school places.

Having reviewed and monitored this trend internally and those of similar faith based independent schools and having considered professional advice on the assessment of the ensuing impact on the Charity's overall finances, the Trustees took the strategic decision to close down its school activities on 14<sup>th</sup> July 2023 as it was deemed financially unsustainable to carry out those activities.

Notwithstanding the severe effect that this unfortunate decision would have on affected stakeholders including its students, teachers and the wider community the Charity serves, the Trustees took this decision as a prudent course of action to mitigate going concern risks to the Charity's overall activities.

The impact of this restructuring of the Charity's activities resulted in 9 staff redundancies. Communication of this decision to employees was carried out in July 2023 and represents a non-adjusting post-balance sheet event under FRS 102.

The cost of this is £12,688 and will be recognised once the FRS 102 recognition criteria are met during the 2023 financial year.

The decision to close down the school was also communicated to its creditors in July 2023 and as at the date of signing these accounts discussions are ongoing with these creditors in relation to current liabilities and commitments under operating lease of £175,500 and £350,000 respectively as at the balance sheet date.

**TABERNACLE CHRISTIAN CENTRE TRUST**

England & Wales - Charity number 1075130

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# Accounts

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Charity number: 1075130

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**TABERNACLE CHRISTIAN CENTRE**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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TABERNACLE CHRISTIAN CENTRE

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**TABERNACLE CHRISTIAN CENTRE**

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

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<b>Trustees</b>	Pastor Derrick Wilson, Chairman Pastor Paulette Wilson Sunil Chothi (resigned 20 May 2021) Victoria Shaw Claudette Christie Ronald Montague
<b>Charity registered number</b>	1075130
<b>Principal office</b>	210 Latimer Road London W10 6QY
<b>Independent auditors</b>	Jacksons Chartered Accountants First Floor Albion House Albion Street Hull East Yorkshire HU1 3TE
<b>Bankers</b>	National Westminster Bank Plc 159 Rushey Green London SE6 4BJ
<b>Accountants</b>	SMG Business Accountants Ltd - Chartered Certified Accountants London Canary Wharf Office Spaceworks, 25 Cabot Square London E14 4QZ

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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The Board of trustees who serve Tabernacle Christian Centre Trust are pleased to present this report together with the audited financial statements of the charity's activities for the year ended 31 December 2021. They can confirm that these financial statements comply with the Trust governing document and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Statutory information on page 1 forms part of this Report.

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

##### **Governing document**

The Tabernacle Christian Centre, (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition).

##### **Recruitment and Appointment of Trustees**

A minimum of three trustees are required by the declaration of trust unless one of the trustees is a trust corporation. Trustees are appointed or removed by a majority vote of all trustees present.

To enhance the potential pool of trustees, the charity has, through selective advertising and networking with all sectors of the organisation, sought to identify those with the experience and calling to become trustees of the charity.

##### **Trustee induction and training**

The Trustees are already familiar with the practical work of the charity having been involved in other capacities or because of experience gained in their own churches or other organisations.

New trustees are provided with a copy of the declaration of trust and the constitution together with the latest report and accounts and are expected to attend appropriate seminars, meetings and conferences held in the year.

##### **Organisational structure**

Regular Trustees' meetings are held where Trustees agree activity for the charity, review operational plans, set budgets and review strategy (including consideration of grant making, investment, reserves and risk management policies and performance).

The Charity currently consists of:

- Tabernacle Christian Centre (Church)
- Tabernacle Christian Centre (Relief)
- Tabernacle School
- Tabernacle Christian Centre (Missions).

The chairman of the trust is currently the chairman of the school and Senior Pastor of the Church. The principal of the school is also a trustee.

The day-to-day administration of the Trust is delegated by the Chairman while the day to day running of the school is administered by the Principal of the school and monitored by the trustees.

##### **Our staff and volunteers**

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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The Trust is very involved in the community and relies on voluntary help. The Trust employs a number of paid staff and volunteers to carry out its function. The trustees wish to express their sincere thanks, appreciation and gratitude to all members of staff and volunteers for their dedication, commitment and hard work on behalf of the charity.

#### **Risks management**

The Charity's assets are vested in the loyal support of its members through their financial commitment to the church and the fees of the school. The Charity is dependent on the giving of the church congregation, parents' commitment to paying school fees on time, donations from well-wishers and God's grace in meeting its needs as it continues to serve Him.

The Trustees have continued to assess and review the major risks to which the charity is exposed, in particular those related to the operations of the school, the church and the finances of the ministry. Where possible they have established systems to mitigate those risks.

#### **OBJECTIVES AND ACTIVITIES**

The objective of Tabernacle Christian Centre Trust is to advance the Christian Faith, (in accordance with the declaration of faith set out in part 1 of the schedule to the scheme of the Charity Commissioners for England and Wales), in London, the United Kingdom and the world by:

- Relieving persons in need or hardship, aged, sick or in distress
- Providing education in accordance with Christian Principles
- Promoting other charitable purposes

The trust established Tabernacle School, an independent Christian school, in September 1998 to educate pupils from ages 3 to 18 years. The school is thriving and students are making good progress.

Various activities are held throughout the year for the school including trips, examinations, school fetes, PTA evenings and community projects. The church holds such activities as seminars, retreats and forums for ministers and pastors, national co-operative fasting and prayer, young adult's forum, theological and Christian counselling courses.

#### **THE CHURCH**

Tabernacle Christian Centre church are dedicated followers of Jesus Christ and consistently seek to make a difference in our local community and neighbouring areas. We Preach Jesus Christ and Him crucified to redeem humanity from sin's grip and bring them into the kingdom of God.

We are committed to the preaching of the Gospel of Jesus Christ and the teaching of His Word which is the power of God for salvation. Members are equipped and encouraged to be ready to share the gospel to all people group, whenever the opportunity arise. This mission is summed up in the scripture verse: "And this gospel of the kingdom will be preached in all the world as a witness to all the nations, and then the end will come" (Matthew 24:14)

Tabernacle Christian Centre is committed to ministering to the spiritual, emotional, and social needs of our congregation and those within the wider community.

As Christians, we are always desiring to know Jesus more through His word and by His Holy Spirit. We are committed to the Great Commission as in Matthew 28:19-20 "Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, 20 teaching them to observe all things that I have commanded you; and lo, I am with you always, even to the end of the age. Amen."

By sharing the gospel of His kingdom, we are able to demonstrate the love of God for the world, bringing His righteousness, peace, joy, love and salvation, offering comfort and hope to all people.

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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The church has continued to meet the spiritual needs of its congregation and the community at large. Increasing our social networking presence has produced positive outcome in the online community. Viewership has increased, from various countries, with regular viewers tuning in each week to join our services communicating and interacting with the church. This has resulted in some seeking us out and visiting the church while others become members.

#### **Evangelism**

The salvation of mankind is always a priority on the heart of God the Father, who so loved humanity that He gave His only begotten Son to die on a cross for a lost and dying world.

The church has largely focused its evangelistic efforts in Ladbroke Grove. As a result, locals have begun to look forward to the team being there each week. People are engaging the team in open discussions, requesting prayer and support and others have accepted Jesus into their hearts as their Lord and Saviour. This has led to some visiting the church and accessing some of the other services the church provides such as the foodbank. The gospel is good news to those who are searching and reminds us of the scripture:

*"For the message of the cross is foolishness to those who are perishing, but to us who are being saved it is the power of God" 1 Corinthians 1:18.*

#### **Foodbank**

The foodbank continues to be an integral part of the work of the church in the community. Although the urgency of the Covid has lessened in regard to the vulnerable groups the foodbank was supporting, we still continue to support approximately 130 families through our foodbank. There is a growing need for more food relief. Although we are meeting the majority of this need there are still areas which needs more support

Our work in the Dalgarno estate has increased and is a priority. Those who access the foodbank voice their gratitude and expressed how they appreciate that we do not discriminate.

*"Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets."*  
*Matthew 7:12*

Jesus teaches us, as His followers, to do to others as we would have them do to us. In other words, if you want to be treated with fairness and kindness, be fair and kind to others.

#### **TABERNACLE SCHOOL**

Tabernacle School is an independent, co-educational Christian school in London educating children aged 3-16 years since 1998. We are a friendly, caring and supportive school, shaped by our Christian values. At Tabernacle school education is more than training the child in academics alone, it is about the training of the whole child. Proverbs 22:6 says, "Train up a child in the way they should go and when they are old, they will not depart from it."

In the bible, in the book of Daniel, it speaks of three young men, Shadrach, Meshach and Abednego who were academically brilliant, however it was their character and their values that caused them to stand out head and shoulder above their companions. We seek to inspire a generation of young people who lead by example and become responsible citizens in a world where there appears to be little or no absolutes, to be positive influence in their world.

#### **Our Vision and Mission**

Our vision and ethos are inspired by our Christian values and beliefs:

- To deliver quality Christian education to children from socio-economic backgrounds
- To teach values that will increase personal responsibility, develop character and wisdom principles, which guide in life outside of school
- To instill the understanding of integrity, concern for others, and mutual respect

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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- To enhance students' appreciation of their own and other cultures
- To develop well-rounded students; nurturing them to excel creatively in music, performing arts, sports
- To facilitate learning in a safe, caring, disciplined, and purposeful Christian environment.

Each child is an individual and treated as such and each one can succeed so our aim is to:

- recognise individual talents and creativity and to support its development
- promote critical thinking, creative minds, and a passion for learning
- promote empathy and compassion for others

Our mission statement is encapsulated in this single statement: "Education for Living". We seek to prepare our students for life beyond the school environment so they can contribute positively to life in modern Britain and the wider world.

#### Curriculum

Our broad and creative curriculum offers a range of subjects in line with our vision for 'Education for Living':

**Core Subjects:** Maths, English and Science

**Foundational Subjects:** Geography, History, French, Art, Music, Drama, Cooking/ Food Preparation and Nutrition, PSHE, PE, and Swimming

**Extra-Curricular (Secondary school):** Debate, Current Affairs, Character Training, and Money- Wise (finance education).

#### The School Community

The first term of the new year saw another Covid-19 lockdown and although it brought some level of disruption to delivering our full curriculum, the core and some foundational subjects lessons were moved online to minimalised disruption to the children's education.

When students returned to school, we did much work in helping them to deal with the effects of Covid-19 especially around the impact Covid may have had on them individually and their families. Lessons were tailored to look at and discuss the areas around bereavement, emotional loss and grief so they could gain a broader understanding of mental health and wellbeing in our society.

The children were happy to be back in school in a familiar environment and embraced the opportunity to meet and share with their friends. They settled well into school life and quickly refamiliarized themselves with school routine. They worked hard in trying to catch up with their learning and looked forward to all their activities in particular the external ones such as swimming, sports, trips etc.

Our staff team were amazing! They worked exceptionally well as a team and co-operated very well with the school in their lesson planning in preparation for working with the children online and helping them to settle and fit back into their routine on their return to school. They were creative in helping the children gain back their momentum and develop their enthusiasm to be at school again in the community.

#### What OFSTED say about us

From June 2019 report:

- Tabernacle School is a nurturing and creative learning environment where aspirations are high and pupils make good progress.
- Pupils learn to respect each other's beliefs, religions and lifestyles so that they are well prepared for life in modern Britain.
- Pupils' behaviour is outstanding. They are eager and enthusiastic learners who show high levels of respect towards each other and staff.
- Pupils routinely support each other to achieve well

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## TABERNACLE CHRISTIAN CENTRE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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- *Students with special educational needs and/or disabilities (SEND), make consistently good progress from their starting points. They quickly settle into school life and are well supported by their peers and school staff.*
- *Pupils are encouraged to be inquisitive and curious learners, articulating their ideas and expressing their views*
- *Pupils are consistently polite and highly articulate. They listen carefully to each other and respect each other's viewpoints.*
- *Pupils spoke glowingly about their school motto of 'For I can do everything through Christ, who gives me strength'. This gives them confidence and the desire to work hard and do good for others.*
- *They could cite all the different groups of people with protected characteristics, and they explained why it was important to show them God's love through their actions and deeds.*
- *Throughout the school day, there is a sense of joy in learning and life.*

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity is primarily funded by tithes & offerings, school fees, fund-raising events and donations given by the church's congregation and well-wishers. The charity has also benefited from claiming Gift Aid on voluntary donations.

Fundraising is integral in enabling the trust to carry out its functions. With the help of well-wishers, the Trust has fervently continued its fundraising efforts to help it fulfil its mission and carry out its daily activities.

The trustees wish to express their sincere thanks, gratitude and appreciation to all its donors and fundraisers for their ongoing support to the work of the trust.

The Trust continues to seek benefactors to help financially support its activities, especially the work of the school.

##### **Reserves policy**

The trustees have examined the level of free reserves required by the charity in order to sustain its operations. They consider that such reserves should cover at least two months unrestricted expenditure - approximately £39,000. This will provide sufficient funds to meet management and administration costs. The Trustees continue to review this policy on a regular basis to ensure the adequacy of this fund.

##### **Investment policy**

The Trustees continue to adopt a socially responsible investment policy in relation to assets of the charity. In so doing the charity strives to ensure no investments are made in programmes which contravene its social values. Should the trust find itself unwittingly involve in investments which are neither in the trust; nor community's best social interests, it will endeavour to take steps as quickly as possible to rebalance those investments in line with the trust's social objectives.

##### **Public benefit**

The charity continues to plan its activities to serve all areas of our community with an inclusive commitment to all age groups, without discrimination of race, sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of our local congregation and community. At the discretion of its Trustees, the charity also assists parents who because of their financial circumstances struggle to pay school fees for their children.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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**TABERNACLE CHRISTIAN CENTRE**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the year. In preparing the accounts, the trustees have followed best practice and confirm that they have:

- selected suitable accounting policies and applied them consistently
- made judgments and estimates that are reasonable and prudent
- followed applicable accounting standards, and
- prepared the accounts on an on-going concern basis

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. This has enabled them to ensure that the accounts comply with the charity law. They are also responsible for safeguarding the assets of the charity and have taken reasonable steps for the prevention and detection of error, fraud and other irregularities.

**Disclosure of information to Auditor**

Each of the members of the Board of Trustees has confirmed that:

- So far as he/she is aware, there is no relevant audit information of which the charity's auditors are not aware; and
- He/she has taken all the steps that he/she ought to have taken as a member of the Board in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees on 21 October 2022 and signed on their behalf by:



.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

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## TABERNACLE CHRISTIAN CENTRE

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### INDEPENDENT AUDITORS' REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE

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#### Opinion

We have audited the financial statements of Tabernacle Christian Centre (the 'charity') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to the going concern are described in the relevant sections of this report.

#### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we

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## TABERNACLE CHRISTIAN CENTRE

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### INDEPENDENT AUDITORS' REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE

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are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud.

We obtained an understanding of the legal and statutory frameworks applicable to the charity.

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**TABERNACLE CHRISTIAN CENTRE**

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**INDEPENDENT AUDITORS' REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE**

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We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly.

Using our knowledge of the charity, together with discussions held at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities, including fraud, and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

Identifying and testing journals and the overall accounting records. In particular, we tested items that were significant and unusual.

Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.

Reviewing the assumptions and judgements used by the management in their significant accounting estimates.

Assessing the extent of compliance, or lack of, with the relevant laws and regulations.

Testing key income categories.

Testing key expense categories.

Obtaining third party confirmation of material balances.

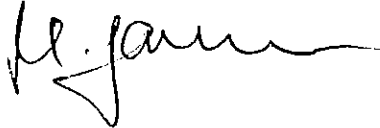
Documenting and verifying all significant related party balances and transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of fraud rests with the trustees.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Jacksons is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Jacksons Chartered Accountants**  
**Statutory Auditor**



First Floor  
Albion House  
Albion Street  
Hull  
East Yorkshire  
HU1 3TE

21 October 2022

TABERNACLE CHRISTIAN CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>Income from:</b>					
Donations and legacies	3	211,459	2,048	213,507	246,970
Charitable activities	4	181,536	-	181,536	223,348
Other trading activities		-	-	-	207
Investments	5	255	-	255	249
<b>Total income</b>		<b>393,250</b>	<b>2,048</b>	<b>395,298</b>	<b>470,774</b>
<b>Expenditure on:</b>					
Raising funds		570	-	570	281
Charitable activities	6	454,096	-	454,096	383,127
Other expenditure	7	14,298	-	14,298	17,414
<b>Total expenditure</b>		<b>468,964</b>	<b>-</b>	<b>468,964</b>	<b>400,822</b>
<b>Net movement in funds</b>		<b>(75,714)</b>	<b>2,048</b>	<b>(73,666)</b>	<b>69,952</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		566,293	9,881	576,174	506,222
Net movement in funds		(75,714)	2,048	(73,666)	69,952
<b>Total funds carried forward</b>		<b>490,579</b>	<b>11,929</b>	<b>502,508</b>	<b>576,174</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 30 form part of these financial statements.

**TABERNACLE CHRISTIAN CENTRE**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	834,046	844,385
		<u>834,046</u>	<u>844,385</u>
<b>Current assets</b>			
Debtors	13	67,682	79,657
Cash at bank and in hand		63,984	64,248
		<u>131,666</u>	<u>143,905</u>
Creditors: amounts falling due within one year	14	(308,036)	(190,213)
<b>Net current liabilities</b>		<u>(176,370)</u>	<u>(46,308)</u>
<b>Total assets less current liabilities</b>		<u>657,676</u>	<u>798,077</u>
Creditors: amounts falling due after more than one year	15	(155,168)	(221,903)
<b>Net assets excluding pension asset</b>		<u>502,508</u>	<u>576,174</u>
<b>Total net assets</b>		<u><u>502,508</u></u>	<u><u>576,174</u></u>
<b>Charity funds</b>			
Restricted funds	17	11,929	9,881
Unrestricted funds	17	490,579	566,293
<b>Total funds</b>		<u><u>502,508</u></u>	<u><u>576,174</u></u>

The financial statements were approved and authorised for issue by the Trustees on 21 October 2022 and signed on their behalf by:



.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

The notes on pages 13 to 30 form part of these financial statements.

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## TABERNACLE CHRISTIAN CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1. General information

The Tabernacle Christian Centre (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition). The trust's principal office address is 210 Latimer Road London, W10 6QY

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Tabernacle Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.2 Going concern**

The trustees have adopted the going concern basis in the preparation of these financial statements. In reaching this decision, the trustees have given consideration to the charity's forecasted income and expenditure, assets and liabilities, and cashflow projections covering a period of at least 12 months from these financial statements.

The charity has made a deficit for the year of £73,666, and at the year end had net current liabilities of £176,370.

In preparing the forecast for the future, it is anticipated that income from school fees and tithes and offerings will increase by 40%, whilst expenses will reduce slightly.

A new head teacher has been appointed, and further pupils are signed up from January 2023. Overall payroll costs have been reduced due to staff numbers being reduced from 14 to 9. Tithes and offerings are expected to increase with Church services and meetings returning to physical meetings.

Subsequent to the year end a £75,000 long-term loan has been raised.

The financial statements were prepared against the backdrop of Covid-19 during which there were material uncertainties for the charity as a result of the decrease in school fees income from the parents and offerings from church members whose income had been negatively impacted by the pandemic. The trustees believe that these material uncertainties will subside as a degree of normality is returned in the country with the ensuing prospects of increases in school fees and church offerings income.

The trustees will continue to monitor this.

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## TABERNACLE CHRISTIAN CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 2. Accounting policies (continued)

##### 2.3 Income

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Trust is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the trust's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 10% straight line
Office equipment	- 15% straight line
Computer equipment	- 15% straight line

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.10 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the trust to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the trust for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	181,393	2,048	183,441
Government grants – Covid Job retention scheme	30,066	-	30,066
<b>Total 2021</b>	<b>211,459</b>	<b>2,048</b>	<b>213,507</b>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	185,110	746	185,856
Government grants	61,114	-	61,114
<i>Total 2020</i>	<i>246,224</i>	<i>746</i>	<i>246,970</i>

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**3. Income from donations and legacies (continued)**

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the Trustees' Report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Income from charitable activities - School	181,536	181,536

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - School	223,348	223,348

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment income - other local unlisted	255	255

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income - other local unlisted	249	249

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TABERNACLE CHRISTIAN CENTRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Church	73,219	73,219
School	380,877	380,877
<b>Total 2021</b>	<b>454,096</b>	<b>454,096</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Church	47,431	47,431
School	335,696	335,696
<i>Total 2020</i>	<i>383,127</i>	<i>383,127</i>

7. Other expenditure

	Unrestricted funds 2021 £	Total funds 2021 £
Bank charges and interest	44	44
Loan interest	14,254	14,254
<b>Total 2021</b>	<b>14,298</b>	<b>14,298</b>

TABERNACLE CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Other expenditure (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank charges and interest	845	845
Loan interest	16,569	16,569
<i>Total 2020</i>	<i>17,414</i>	<i>17,414</i>

8. Analysis of expenditure by activities

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Church	-	73,219	73,219
School	16,083	364,794	380,877
<b>Total 2021</b>	<b>16,083</b>	<b>438,013</b>	<b>454,096</b>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Church	-	47,431	47,431
School	5,088	330,608	335,696
<i>Total 2020</i>	<i>5,088</i>	<i>378,039</i>	<i>383,127</i>

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TABERNACLE CHRISTIAN CENTRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church 2021 £	Total funds 2021 £
Books, publications and teaching aids	5,245	5,245
School trips, swimming and examination fees	1,277	1,277
Insurance, licenses, permits and inspection fee	540	540
Bad debts	9,021	9,021
<b>Total 2021</b>	<b>16,083</b>	<b>16,083</b>

	Church 2020 £	Total funds 2020 £
Non- contracted staff	(240)	(240)
Books, publications and teaching aids	421	421
School trips, swimming and examination fees	921	921
Insurance, licenses, permits and inspection fee	576	577
Bad debts	3,410	3,410
<i>Total 2020</i>	<i>5,088</i>	<i>5,088</i>

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Church 2021 £</b>	<b>School 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	1,417	234,540	<b>235,957</b>
Depreciation	12,156	589	<b>12,745</b>
Pastors allowance	27,713	-	<b>27,713</b>
Conferences and training	-	4,028	<b>4,028</b>
Travel, meals and entertainment	-	90	<b>90</b>
Books, publications and teaching aids	-	1,276	<b>1,276</b>
Relief and donations	676	-	<b>676</b>
Equipment rental and other costs	-	1,292	<b>1,292</b>
Printing postage and stationery	-	2,286	<b>2,286</b>
Insurance, licenses, permits and inspection fee	2,831	1,352	<b>4,183</b>
Audit fees	2,460	-	<b>2,460</b>
Other professional and admin costs	2,780	638	<b>3,418</b>
Subscriptions and software renewals	-	700	<b>700</b>
Rent, rates and council tax	1,007	110,341	<b>111,348</b>
Water, Gas and electric	12,980	2,788	<b>15,768</b>
Telephone, mobile and internet	1,177	778	<b>1,955</b>
Cleaning, repairs, maintenance and renewals	8,022	2,536	<b>10,558</b>
Motor running costs and expenses	-	1,560	<b>1,560</b>
<b>Total 2021</b>	<b>73,219</b>	<b>364,794</b>	<b>438,013</b>

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Church</i> 2020 £	<i>School</i> 2020 £	<i>Total</i> <i>funds</i> 2020 £
Staff costs	-	201,886	201,886
Depreciation	12,068	-	12,068
Pastors allowance	14,923	-	14,923
Conferences and training	200	296	496
Relief and donations	2,050	-	2,050
Equipment rental and other costs	-	1,108	1,108
Printing postage and stationery	-	101	101
Insurance, licenses, permits and inspection fee	2,479	2,548	5,027
Audit fees	1,920	-	1,920
Other professional and admin costs	1,917	3,262	5,179
Subscriptions and software renewals	200	1,193	1,393
Rent, rates and council tax	956	109,696	110,652
Water, Gas and electric	9,351	2,582	11,933
Telephone, mobile and internet	1,113	798	1,911
Cleaning, repairs, maintenance and renewals	254	5,641	5,895
Motor running costs and expenses	-	1,497	1,497
<i>Total 2020</i>	<u>47,431</u>	<u>330,608</u>	<u>378,039</u>

**9. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £2,460 (2020 - £1,920).

**10. Staff costs**

	<b>2021</b> £	2020 £
Wages and salaries	<b>220,657</b>	199,146
Social security costs	<b>13,841</b>	918
Contribution to defined contribution pension schemes	<b>1,462</b>	1,822
	<u><b>235,960</b></u>	<u>201,886</u>

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. Staff costs (continued)**

The average number of persons employed by the trust during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Staff	<b>14</b>	<b>14</b>

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, Pastors D and P Wilson received pastoral allowances and were provided with accommodation at the church. The value of pastoral allowances to trustees were as follows:

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Pastor Derrick Wilson	Pastoral allowance	<b>13,857</b>	<b>8,140</b>
Pastor Paulette Wilson	Pastoral allowance	<b>13,857</b>	<b>6,783</b>

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £0).

Included within Other creditors are amounts of £18,047 (2020 - £11,115) being pastoral allowances not drawn by Pastors D and P Wilson

**12. Tangible fixed assets**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>						
At 1 January 2021	<b>1,000,000</b>	<b>29,814</b>	<b>14,170</b>	<b>39,059</b>	<b>34,926</b>	<b>1,117,969</b>
Additions	-	-	-	<b>1,040</b>	<b>1,367</b>	<b>2,407</b>
At 31 December 2021	<b>1,000,000</b>	<b>29,814</b>	<b>14,170</b>	<b>40,099</b>	<b>36,293</b>	<b>1,120,376</b>
<b>Depreciation</b>						
At 1 January 2021	<b>156,000</b>	<b>29,814</b>	<b>14,170</b>	<b>38,675</b>	<b>34,926</b>	<b>273,585</b>
Charge for the year	<b>12,000</b>	-	-	<b>540</b>	<b>205</b>	<b>12,745</b>
At 31 December 2021	<b>168,000</b>	<b>29,814</b>	<b>14,170</b>	<b>39,215</b>	<b>35,131</b>	<b>286,330</b>

**TABERNACLE CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Tangible fixed assets (continued)**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
<b>Net book value</b>						
At 31 December 2021	832,000	-	-	884	1,162	834,046
At 31 December 2020	844,000	-	-	384	-	844,384

**13. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	31,622	51,881
Other debtors	5,943	1,000
Prepayments and accrued income	30,117	26,776
	<u>67,682</u>	<u>79,657</u>

**14. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Bank loans	66,957	63,319
Payments received on account	13,307	13,307
Trade creditors	92,699	35,370
Other taxation and social security	72,166	22,594
Pension contributions payable	604	590
Other creditors	18,047	13,351
Accruals and deferred income	44,256	41,682
	<u>308,036</u>	<u>190,213</u>

**15. Creditors: Amounts falling due after more than one year**

2021	2020
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TABERNACLE CHRISTIAN CENTRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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15. Creditors: Amounts falling due after more than one year (continued)

	2021	2020
	£	£
	£	£
Bank loans	<u>155,168</u>	<u>221,903</u>

16. Financial instruments

	2021	2020
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>63,984</u>	<u>64,248</u>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalent.

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted funds</b>				
Unrestricted fund	<u>566,293</u>	<u>393,250</u>	<u>(468,964)</u>	<u>490,579</u>
<b>Restricted funds</b>				
Restricted Fund	<u>9,881</u>	<u>2,048</u>	<u>-</u>	<u>11,929</u>
<b>Total of funds</b>	<u><u>576,174</u></u>	<u><u>395,298</u></u>	<u><u>(468,964)</u></u>	<u><u>502,508</u></u>

TABERNACLE CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>				
Unrestricted fund	497,087	470,028	(400,822)	566,293
<b>Restricted funds</b>				
Restricted Fund	9,135	746	-	9,881
<b>Total of funds</b>	<u>506,222</u>	<u>470,774</u>	<u>(400,822)</u>	<u>576,174</u>

18. Summary of funds

Summary of funds - current year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	566,293	393,250	(468,964)	490,579
Restricted funds	9,881	2,048	-	11,929
	<u>576,174</u>	<u>395,298</u>	<u>(468,964)</u>	<u>502,508</u>

TABERNACLE CHRISTIAN CENTRE

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
General funds	497,087	470,028	(400,822)	566,293
Restricted funds	9,135	746	-	9,881
	<u>506,222</u>	<u>470,774</u>	<u>(400,822)</u>	<u>576,174</u>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	834,046	-	<b>834,046</b>
Current assets	119,736	11,929	<b>131,665</b>
Creditors due within one year	(308,035)	-	<b>(308,035)</b>
Creditors due in more than one year	(155,168)	-	<b>(155,168)</b>
<b>Total</b>	<u>490,579</u>	<u>11,929</u>	<u><b>502,508</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	844,384	-	844,384
Current assets	134,024	9,881	143,905
Creditors due within one year	(190,212)	-	(190,212)
Creditors due in more than one year	(221,903)	-	(221,903)
<b>Total</b>	<u>566,293</u>	<u>9,881</u>	<u>576,174</u>

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**TABERNACLE CHRISTIAN CENTRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**20. Pension commitments**

The trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the trust in an independently administered fund. The pension cost charge represents contributions payable by the trust to the fund and amounted to £1,462 (2020 - £1,822). Contributions totaling £604 (2020 - £590) were payable to the fund at the balance sheet date and are included in creditors

**21. Operating lease commitments**

At 31 December 2021 the trust had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	100,000	100,000
Later than 1 year and not later than 5 years	350,000	400,000
Later than 5 years	-	50,000
	<u>450,000</u>	<u>550,000</u>

**22. Related party transactions**

	2020 £	2020 £
Pastor D Wilson (Trustee) - Pastoral allowance and pension contribution	13,857	8,140
Pastor D Wilson (Trustee) - Pastoral allowance and pension contribution	13,857	6,783
Ms E Wilson (daughter of Trustees ) - Remuneration and pension contribution	30,000	28,053
Mr S Chotti (Trustee) - Balance on student account payable	1,465	-
	<u>59,179</u>	<u>42,976</u>

**TABERNACLE CHRISTIAN CENTRE TRUST**

England & Wales - Charity number 1075130

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# Accounts

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Charity number: 1075130



**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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<b>Trustees</b>	Pastor Derrick Wilson, Chairman Pastor Paulette Wilson Sunil Chothi (resigned 20 May 2021) Victoria Shaw Claudette Christie Ronald Montague
<b>Charity registered number</b>	1075130
<b>Principal office</b>	210 Latimer Road London W10 6QY
<b>Independent auditors</b>	Jacksons Chartered Accountants First Floor Albion House Albion Street Hull East Yorkshire HU1 3TE
<b>Bankers</b>	National Westminster Bank Plc 159 Rushey Green London SE6 4BJ
<b>Accountants</b>	SMG Business Accountants Ltd - Chartered Certified Accountants London Canary Wharf Office Spaceworks, 25 Cabot Square London E14 4QZ

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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The Board of trustees who serve Tabernacle Christian Centre Trust are pleased to present this report together with the audited financial statements of the charity's activities for the year ended 31 December 2020. They can confirm that these financial statements comply with the Trust governing document and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Statutory information on page 1 forms part of this Report.

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

#### **Governing document**

The Tabernacle Christian Centre, (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition).

#### **Recruitment and Appointment of Trustees**

A minimum of three trustees are required by the declaration of trust unless one of the trustees is a trust corporation. Trustees are appointed or removed by a majority vote of all trustees present.

To enhance the potential pool of trustees, the charity has, through selective advertising and networking with all sectors of the organisation, sought to identify those with the experience and calling to become trustees of the charity.

#### **Trustee Induction and training**

The Trustees are already familiar with the practical work of the charity having been involved in other capacities or because of experience gained in their own churches or other organisations.

New trustees are provided with a copy of the declaration of trust and the constitution together with the latest report and accounts and are expected to attend appropriate seminars, meetings and conferences held in the year.

#### **Organisational structure**

Regular Trustees' meetings are held where Trustees agree activity for the charity, review operational plans, set budgets and review strategy (including consideration of grant making, investment, reserves and risk management policies and performance).

The Charity currently consists of:

- Tabernacle Christian Centre (Church)
- Tabernacle Christian Centre (Relief)
- Tabernacle School
- Tabernacle Christian Centre (Missions).

The chairman of the trust is currently the chairman of the school and Senior Pastor of the Church. The principal of the school is also a trustee.

The day-to-day administration of the Trust is delegated by the Chairman while the day to day running of the school is administered by the Principal of the school and monitored by the trustees.

#### **Our staff and volunteers**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trust is very involved in the community and relies on voluntary help. The Trust employs a number of paid staff and volunteers to carry out its function. The trustees wish to express their sincere thanks, appreciation and gratitude to all members of staff and volunteers for their dedication, commitment and hard work on behalf of the charity.

**Risks management**

The Charity's assets are vested in the loyal support of its members through their financial commitment to the church and the fees of the school. The Charity is dependent on the giving of the church congregation, parents' commitment to paying school fees on time, donations from well-wishers and God's grace in meeting its needs as it continues to serve Him.

The Trustees have continued to assess and review the major risks to which the charity is exposed, in particular those related to the operations of the school, the church and the finances of the ministry. Where possible they have established systems to mitigate those risks.

**OBJECTIVES AND ACTIVITIES**

The objective of Tabernacle Christian Centre Trust is to advance the Christian Faith, (in accordance with the declaration of faith set out in part 1 of the schedule to the scheme of the Charity Commissioners for England and Wales), in London, the United Kingdom and the world by:

- Relieving persons in need or hardship, aged, sick or in distress
- Providing education in accordance with Christian Principles
- Promoting other charitable purposes

The trust established Tabernacle School, an independent Christian school, in September 1998 to educate pupils from ages 3 to 18 years. The school is thriving and students are making good progress.

Various activities are held throughout the year for the school including trips, examinations, school fetes, PTA evenings and community projects. The church holds such activities as seminars, retreats and forums for ministers and pastors, national co-operative fasting and prayer, young adult's forum, theological and Christian counselling courses.

**THE CHURCH**

Tabernacle Christian Centre is a church of committed believers who are passionate about making a difference in the community by going out and being a light through the sharing of the gospel of Jesus Christ.

As a church we are committed to the preaching of the Gospel and teaching of the Word of God. Through the training of our members, we equip them for the service of bringing the gospel to people at home and away from home. This mission is encapsulated in the scripture verse: "And this gospel of the kingdom shall be preached in all the world for a witness to all nations..." (Matthew 24:14)

Tabernacle Christian Centre is committed to ministering to the spiritual, emotional, and social needs of our congregation and those within the wider community.

We constantly seek to know Jesus more and to be dedicated and steadfast followers of Him, ever desiring to faithfully fulfil the Great Commission to go into all the world and preach the gospel to all mankind. By sharing the gospel of His kingdom, we are able to demonstrate the love of God for the world, bringing His joy, peace, love, salvation and provision, offering comfort and hope to those in need.

**Coronavirus Pandemic**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The government restrictions and imposed lockdowns brought unprecedented closures of church buildings across the world so to continue reaching their congregations, many churches sought to create greater presence online. In March 2020, although Tabernacle Christian Centre had pre-recorded services uploaded onto YouTube, we began to stream live services three times a week: Sunday, Tuesday, and Thursday. With this, we saw increased viewership of both live and pre-recorded services from many across the world including Brazil, Pakistan, USA, across Africa, the Caribbean, and Europe.

The new use of these social media platforms called for the development of a media team to focus on our engagement on Instagram, Facebook, and YouTube posts. For those within our church congregation, prayer services followed by a time of fellowship, were conducted on Zoom.

### **Evangelism**

Prior to the March lockdown, the church focussed on carrying out weekly street evangelistic outreaches mainly in Shepherd's Bush. Due to Covid-19 this paused briefly. However, as mental health issues linked to the pandemic became a national crisis, it was evident that as a church we needed to maintain a visible presence on the streets delivering a message of hope and encouragement and offering prayer to those who needed it (whilst adhering to the government's guidelines on social distancing). We adapted our street evangelism team to include a small number rather than the wider church community, so that we could still be out on the streets making Christ a reality to a fearful, and in some cases, hopeless and confused people.

### **Foodbank**

Throughout 2020, the foodbank became a lifeline to many during the lockdown and an essential part of the church's outreach programme of supporting over 300 families in North Kensington and surrounding areas. There was a dedicated team of volunteers to not only run the foodbank but to prepare care packages and make deliveries to the vulnerable and elderly who were unable to leave their homes for essential shopping during the lockdown.

The foodbank continued to receive weekly food deliveries from companies, the local authority, and charities such as City Harvest. In May, the church began to receive fortnightly surplus food from the Esther Community Enterprises, a charity who works in partnership with Waitrose. In October, the church became a permanent member of this charity and continues to distribute food to those in need as well as the Dalgarno Estate – one of the poorest wards in our community.

### **TABERNACLE SCHOOL**

Tabernacle School has been educating children since 1998. As an independent, co-educational Christian school in London, we admit students from ages 3 to 16. The school's holistic approach towards education forms and influences our curriculum to develop the whole person. Our unique approach seeks to develop students' character and inspire young people to lead by example with a responsibility to become citizens, who can be a positive influence in the world in which they live.

### **Our Vision and Mission**

Our vision and ethos are inspired by our Christian values and beliefs:

- To deliver quality Christian education to children from socio-economic backgrounds
- To teach values that will increase personal responsibility, develop character and wisdom principles, which guide in life outside of school
- To instil the understanding of integrity, concern for others, and mutual respect
- To enhance students' appreciation of their own and other cultures
- To develop well-rounded students; nurturing them to excel creatively in music, performing arts, sports
- To facilitate learning in a safe, caring, disciplined, and purposeful Christian environment.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Each child is an individual and treated as such and each one can succeed so our aim is to:

- recognise individual talents and creativity and to support its development
- promote critical thinking, creative minds, and a passion for learning
- promote empathy and compassion for others

Our mission statement is encapsulated in this single statement: "Education for Living" we seek to prepare our children for life beyond the school environment so they can contribute positively to life in modern Britain.

### **Curriculum**

Our broad and creative curriculum offers a range of subjects in line with our vision for 'Education for Living':

**Core Subjects:** Maths, English and Science

**Foundational Subjects:** Geography, History, French, Art, Music, Drama, Cooking/ Food Preparation and Nutrition, PSHE, PE, and Swimming

**Extra-Curricular (Secondary school):** Debate, Current Affairs, Character Training, and Money- Wise (financial education).

Although the Covid-19 lockdown in March brought some level of disruption to delivering our full curriculum, the core and some foundational subjects were delivered using digital remote education. We structured the daily learning of individual classes to include synchronous education and asynchronous education (prepared by teachers and accessed by pupils during home learning days).

### **The School Community**

Tabernacle School is a safe, positive, and nurturing environment where students are taught to value and celebrate uniqueness, irrelevant of varied backgrounds. We are proud of how the diversity within our school reflects the diverse community we are situated in and the richness this brings to everyday school life. This was felt even more in 2020 where the strength of our diversity through our different perspectives, work and life experiences was needed even more to adapt to new systems for online learning. We believe it was this strength which enabled the school to make a seamless transition to using the new Google Classroom platform to carry out aspects of school life.

During the unprecedented school closures and government lockdown in March, we saw our school community come together, students demonstrated resilience and perseverance in the face of the new challenges of working and learning online.

The wellbeing of our school community has always been paramount however, the pandemic brought about a need for an even greater emphasis on students' and staff wellbeing, as well as maintaining good mental health. Frequent communication with parents, staff, and students was one way of encouraging open dialogue, even when some days of the lockdown were difficult to deal with. Our daily assemblies were a great opportunity to motivate and inspire our school community. It was a time for singing, prayer, and sharing experiences, and children were given 'Question Time' to raise any topic that was of concern to them. It was an even more appropriate time to encourage the school to contemplate our school motto 'For I can do all things through Christ who gives me strength' (Philippians 4:13) looking to Jesus for strength through difficult and challenging times.

We celebrated the end of the academic year with an online party where students and staff came together, decorated their backgrounds, dressed up in fancy dress, and participated in games and competitions. It was a wonderful time of laughter and light-hearted fun and an appropriate way to end an usual year which kept them apart.

Students were given certificates and rewarded for academic achievements however, this year it was important for us to acknowledge growth and progress in the character of our students exhibiting qualities such as

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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leadership, organisation, independence and initiative, resilience, and communication.

Returning back to school in September, all members of the Tabernacle School community were glad to be back together with face-to-face teaching. We observed that our students returned with an increased sense of responsibility for their own learning and a greater desire to work independently, a direct outcome from working online.

**What OFSTED say about us:**

- Tabernacle School is a nurturing and creative learning environment where aspirations are high and pupils make good progress.
- Pupils learn to respect each other's beliefs, religions and lifestyles so that they are well prepared for life in modern Britain.
- Pupils' behaviour is outstanding. They are eager and enthusiastic learners who show high levels of respect towards each other and staff.
- Pupils routinely support each other to achieve well
- Students with special educational needs and/or disabilities (SEND), make consistently good progress from their starting points. They quickly settle into school life and are well supported by their peers and school staff.
- Pupils are encouraged to be inquisitive and curious learners, articulating their ideas and expressing their views
- Pupils are consistently polite and highly articulate. They listen carefully to each other and respect each other's viewpoints.
- Pupils spoke glowingly about their school motto of 'For I can do everything through Christ, who gives me strength'. This gives them confidence and the desire to work hard and do good for others.
- They could cite all the different groups of people with protected characteristics, and they explained why it was important to show them God's love through their actions and deeds.
- Throughout the school day, there is a sense of joy in learning and life.

**FINANCIAL REVIEW**

**Principal funding sources**

The charity is primarily funded by tithes & offerings, school fees, fund-raising events and donations given by the church's congregation and well-wishers. The charity has also benefited from claiming Gift Aid on voluntary donations.

Fundraising is integral in enabling the trust to carry out its functions. With the help of well-wishers, the Trust has fervently continued its fundraising efforts to help it fulfil its mission and carry out its daily activities.

The trustees wish to express their sincere thanks, gratitude and appreciation to all its donors and fundraisers for their ongoing support to the work of the trust.

The Trust continues to seek benefactors to help financially support its activities, especially the work of the school.

**Reserves policy**

The trustees have examined the level of free reserves required by the charity in order to sustain its operations. They consider that such reserves should cover at least two months unrestricted expenditure. This will provide sufficient funds to meet management and administration costs. The Trustees continue to review this policy on a regular basis to ensure the adequacy of this fund.

**Investment policy**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees continue to adopt a socially responsible investment policy in relation to assets of the charity. In so doing the charity strives to ensure no investments are made in programmes which contravene its social values. Should the trust find itself unwittingly involve in investments which are neither in the trust; nor community's best social interests, it will endeavour to take steps as quickly as possible to rebalance those investments in line with the trust's social objectives.

**Public benefit**

The charity continues to plan its activities to serve all areas of our community with an inclusive commitment to all age groups, without discrimination of race, sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of our local congregation and community.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the year. In preparing the accounts, the trustees have followed best practice and confirm that they have:

- selected suitable accounting policies and applied them consistently
- made judgments and estimates that are reasonable and prudent
- followed applicable accounting standards, and
- prepared the accounts on an on-going concern basis

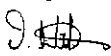
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. This has enabled them to ensure that the accounts comply with the charity law. They are also responsible for safeguarding the assets of the charity and have taken reasonable steps for the prevention and detection of error, fraud and other irregularities.

**Disclosure of information to Auditor**

Each of the members of the Board of Trustees has confirmed that:

- So far as he/she is aware, there is no relevant audit information of which the charity's auditors are not aware; and
- He/she has taken all the steps that he/she ought to have taken as a member of the Board in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees on 21 October 2021 and signed on their behalf by:

  
.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

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## INDEPENDENT AUDITORS' REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE

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### Opinion

We have audited the financial statements of Tabernacle Christian Centre (the 'charity') for the year ended 31 December 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to the going concern are described in the relevant sections of this report.

### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we

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## INDEPENDENT AUDITORS' REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE

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are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.

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## INDEPENDENT AUDITORS' REPORT TO THE OF TABERNACLE CHRISTIAN CENTRE

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



**Jacksons Chartered Accountants**  
**Statutory Auditor**

First Floor  
Albion House  
Albion Street  
Hull  
East Yorkshire  
HU1 3TE

21 October 2021

Jacksons Chartered Accountants are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>As restated</i> Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	246,224	746	246,970	252,963
Charitable activities	4	223,348	-	223,348	244,438
Other trading activities		207	-	207	2,632
Investments	5	249	-	249	732
<b>Total income</b>		<b>470,028</b>	<b>746</b>	<b>470,774</b>	<b>500,765</b>
<b>Expenditure on:</b>					
Raising funds		281	-	281	500
Charitable activities	6	383,127	-	383,127	412,626
Other expenditure	7	17,414	-	17,414	20,657
<b>Total expenditure</b>		<b>400,822</b>	<b>-</b>	<b>400,822</b>	<b>433,783</b>
<b>Net movement in funds</b>		<b>69,206</b>	<b>746</b>	<b>69,952</b>	<b>66,982</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward as previously stated		497,087	9,135	506,222	380,196
Prior year adjustment		-	-	-	59,044
Total funds brought forward as restated		497,087	9,135	506,222	439,240
Net movement in funds		69,206	746	69,952	66,982
<b>Total funds carried forward</b>		<b>566,293</b>	<b>9,881</b>	<b>576,174</b>	<b>506,222</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 30 form part of these financial statements.

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	2020 £	<i>As restated</i> 2019 £
<b>Fixed assets</b>			
Tangible assets	12	844,385	856,000
		844,385	856,000
<b>Current assets</b>			
Debtors	13	79,656	43,685
Cash at bank and in hand		64,248	74,477
		143,904	118,162
Creditors: amounts falling due within one year	14	(190,212)	(196,359)
<b>Net current liabilities</b>		(46,308)	(78,197)
<b>Total assets less current liabilities</b>		798,077	777,803
Creditors: amounts falling due after more than one year	15	(221,903)	(271,581)
<b>Net assets excluding pension asset</b>		576,174	506,222
<b>Total net assets</b>		576,174	506,222
<b>Charity funds</b>			
Restricted funds	18	9,881	9,135
Unrestricted funds	18	566,293	497,087
<b>Total funds</b>		576,174	506,222

The financial statements were approved and authorised for issue by the Trustees on 21 October 2021 and signed on their behalf by:



.....  
**Pastor Derrick Wilson**  
(Chair of Trustees)

The notes on pages 13 to 30 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. General information**

The Tabernacle Christian Centre (TCC), an unincorporated organisation, was registered as a charity on 15th April 1999. It is governed by a declaration of trust sealed on 4th September 1998 and operates in accordance with its constitution (2006 edition). The trust's principal office address is 210 Latimer Road London, W10 6QY.

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Tabernacle Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Prior period adjustment**

Material prior period errors are corrected in the first financial statements after their discovery.

Where the error occurred before the earliest prior period presented the opening balances of assets, liabilities and equity are restated.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Trust is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the trust's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 10% straight line
Office equipment	- 15% straight line
Computer equipment	- 15% straight line

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. Accounting policies (continued)**

**2.10 Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the trust to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the trust for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Donations	185,110	746	<b>185,856</b>
Government grants – Covid Job retention scheme	61,114	-	<b>61,114</b>
<b>Total 2020</b>	<b>246,224</b>	<b>746</b>	<b>246,970</b>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	252,247	716	252,963

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. Income from donations and legacies (continued)**

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the Trustees' Reoprt. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**4. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Income from charitable activities - School	223,348	223,348

	<i>As restated Unrestricted funds 2019 £</i>	<i>As restated Total funds 2019 £</i>
Income from charitable activities - School	244,438	244,438

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Investment income - other local unlisted	249	249

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income - other local unlisted	732	732

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Church	47,431	47,431
School	335,696	335,696
<b>Total 2020</b>	<b>383,127</b>	<b>383,127</b>

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>As restated Total funds 2019 £</i>
Church	41,723	-	41,723
Relief	-	5,140	5,140
School	365,763	-	365,763
<i>Total 2019</i>	<i>407,486</i>	<i>5,140</i>	<i>412,626</i>

**7. Other expenditure**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Other resources expended 1	845	845
Other resources expended 2	16,569	16,569
<b>Total 2020</b>	<b>17,414</b>	<b>17,414</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. Other expenditure (continued)**

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Bank charges and interest	1,253	1,253
Loan interest	19,404	19,404
<i>Total 2019</i>	<u>20,657</u>	<u>20,657</u>

**8. Analysis of expenditure by activities**

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Church	-	47,431	47,431
School	5,088	330,608	335,696
<b>Total 2020</b>	<u>5,088</u>	<u>378,039</u>	<u>383,127</u>

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>As restated Total funds 2019 £</i>
Church	-	41,724	41,724
Relief	5,140	-	5,140
School	15,407	350,355	365,762
<i>Total 2019</i>	<u>20,547</u>	<u>392,079</u>	<u>412,626</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Church 2020 £	School 2020 £	Total funds 2020 £
Non- contracted saff	-	(240)	(240)
Books, publications and teaching aids	-	420	420
School trips, swimming and examination fees	-	921	921
Insurance, licenses, permits and inspection fee	-	577	577
Bad debts	-	3,410	3,410
<b>Total 2020</b>	<b>-</b>	<b>5,088</b>	<b>5,088</b>

	Church 2019 £	School 2019 £	Total funds 2019 £
Non- contracted saff	-	1,813	1,813
Books, publications and teaching aids	-	785	785
School trips, swimming and examination fees	-	6,710	6,710
Relief and donations	5,140	-	5,140
Insurance, licenses, permits and inspection fee	-	479	479
Bad debts	-	5,620	5,620
<b>Total 2019</b>	<b>5,140</b>	<b>15,407</b>	<b>20,547</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Church 2020 £	School 2020 £	Total funds 2020 £
Staff costs	-	201,886	201,886
Depreciation	12,068	-	12,068
Pastors allowance	14,923	-	14,923
Conferences and training	200	296	496
Relief and donations	2,050	-	2,050
Equipment rental and other costs	-	1,108	1,108
Printing postage and stationery	-	101	101
Insurance, licenses, permits and inspection fee	2,479	2,548	5,027
Audit fees	1,920	-	1,920
Other professional and admin costs	1,917	3,262	5,179
Subscriptions and software renewals	200	1,193	1,393
Rent, rates and council tax	956	109,696	110,652
Water, Gas and electric	9,351	2,582	11,933
Telephone, mobile and internet	1,113	798	1,911
Cleaning, repairs, maintenance and renewals	254	5,641	5,895
Motor running costs and expenses	-	1,497	1,497
<b>Total 2020</b>	<b>47,431</b>	<b>330,608</b>	<b>378,039</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Church 2019 £</i>	<i>School 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	377	227,032	227,409
Depreciation	12,850	886	13,736
Pastors allowance	18,203	-	18,203
Conferences and training	-	856	856
Equipment rental and other costs	-	1,032	1,032
Printing postage and stationery	-	474	474
Insurance, licenses, permits and inspection fee	517	2,743	3,260
Audit fees	1,920	-	1,920
Other professional and admin costs	120	5,431	5,551
Subscriptions and software renewals	258	211	469
Rent, rates and council tax	911	94,517	95,428
Water, Gas and electric	5,618	9,308	14,926
Telephone, mobile and internet	768	639	1,407
Cleaning, repairs, maintenance and renewals	182	6,543	6,725
Motor running costs and expenses	-	682	682
<i>Total 2019</i>	<u>41,724</u>	<u>350,354</u>	<u>392,078</u>

**9. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £1,920 (2019 - £1,920).

**10. Staff costs**

	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	<b>199,146</b>	212,992
Social security costs	<b>918</b>	11,708
Contribution to defined contribution pension schemes	<b>1,822</b>	2,709
	<u><b>201,886</b></u>	<u>227,409</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. Staff costs (continued)**

The average number of persons employed by the trust during the year was as follows:

	2020 No.	2019 No.
Staff	14	13

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, Pastors D and P Wilson received pastoral allowances and were provided with accommodation at the church. The value of pastoral allowances to trustees were as follows:

		2020 £	2019 £
Pastor Derrick Wilson	Pastoral allowance	8,140	9,780
Pastor Paulette Wilson	Pastoral allowance	6,783	8,423

During the year ended 31 December 2020, expenses totalling £3017 were reimbursed or paid directly to 2 Trustees (2019 - £1,053 to 1 Trustee).

Included within Other creditors are amounts of £11,115 (2019 - £6,990) being pastoral allowances not drawn by Pastors D and P Wilson

**12. Tangible fixed assets**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>						
At 1 January 2020	1,000,000	29,814	14,170	38,607	34,926	1,117,517
Additions	-	-	-	452	-	452
At 31 December 2020	1,000,000	29,814	14,170	39,059	34,926	1,117,969

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**12. Tangible fixed assets (continued)**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
<b>Depreciation</b>						
At 1 January 2020	144,000	29,814	14,170	38,607	34,926	261,517
Charge for the year	12,000	-	-	68	-	12,068
At 31 December 2020	<u>156,000</u>	<u>29,814</u>	<u>14,170</u>	<u>38,675</u>	<u>34,926</u>	<u>273,585</u>
<b>Net book value</b>						
At 31 December 2020	<u>844,000</u>	<u>-</u>	<u>-</u>	<u>384</u>	<u>-</u>	<u>844,384</u>
At 31 December 2019	<u>856,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>856,000</u>

**13. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Trade debtors	51,881	11,207
Other debtors	1,000	1,000
Prepayments and accrued income	26,775	31,478
	<u>79,656</u>	<u>43,685</u>

**14. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Bank loans	63,319	57,071
Payments received on account	13,307	12,119
Trade creditors	35,370	37,514
Other taxation and social security	22,594	29,810
Pension contributions payable	590	133
Other creditors	13,351	18,532
Accruals and deferred income	41,681	41,180

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**14. Creditors: Amounts falling due within one year (continued)**

	2020 £	2019 £
	<u>190,212</u>	<u>196,359</u>

**15. Creditors: Amounts falling due after more than one year**

	2020 £	2019 £
Bank loans	<u>221,903</u>	<u>271,581</u>

**16. Financial instruments**

	2020 £	2019 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>64,248</u>	<u>74,477</u>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalent.

**17. Prior year adjustments**

The prior year's accounts has been restated to incorporate the impact of prior year adjustments made in respect of amounts in the school fees deposit suspense accounts which were no longer payable as at 31 December 2018.

The surplus brought forward for 2019 has increased by £59,044

Summary of the prior year accounting impact are as follows:

Increase in balance of funds brought forward £59,044

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
Unrestricted fund	497,087	470,028	(400,822)	566,293
<b>Restricted funds</b>				
Restricted Fund	9,135	746	-	9,881
<b>Total of funds</b>	<b>506,222</b>	<b>470,774</b>	<b>(400,822)</b>	<b>576,174</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**18. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>As restated Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
<b>Unrestricted funds</b>				
Unrestricted fund	425,681	500,049	(428,643)	497,087
<b>Restricted funds</b>				
Restricted Fund	13,559	716	(5,140)	9,135
<b>Total of funds</b>	<b>439,240</b>	<b>500,765</b>	<b>(433,783)</b>	<b>506,222</b>

**19. Summary of funds**

**Summary of funds - current year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
General funds	497,087	470,028	(400,822)	566,293
Restricted funds	9,135	746	-	9,881
	<b>506,222</b>	<b>470,774</b>	<b>(400,822)</b>	<b>576,174</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**19. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>As restated Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
General funds	425,681	500,049	(428,643)	497,087
Restricted funds	13,559	716	(5,140)	9,135
	<u>439,240</u>	<u>500,765</u>	<u>(433,783)</u>	<u>506,222</u>

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	844,385	-	844,385
Current assets	134,024	9,881	143,905
Creditors due within one year	(190,212)	-	(190,212)
Creditors due in more than one year	(221,903)	-	(221,903)
Difference	(1)	-	1
<b>Total</b>	<u>566,293</u>	<u>9,881</u>	<u>576,174</u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	856,000	-	856,000
Current assets	109,027	9,135	118,162
Creditors due within one year	(196,359)	-	(196,359)
Creditors due in more than one year	(271,581)	-	(271,581)
<b>Total</b>	<u>497,087</u>	<u>9,135</u>	<u>506,222</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**21. Pension commitments**

The trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the trust in an independently administered fund. The pension cost charge represents contributions payable by the trust to the fund and amounted to £1,822 (2019 - £2,709). Contributions totalling £590 (2019 - £133) were payable to the fund at the balance sheet date and are included in creditors

**22. Operating lease commitments**

At 31 December 2020 the trust had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	100,000	100,000
Later than 1 year and not later than 5 years	400,000	400,000
Later than 5 years	50,000	150,000
	<u>550,000</u>	<u>650,000</u>

**23. Related party transactions**

	2020 £	2019 £
Pastor D Wilson - Pastoral allowance and pension contribution	8,140	9,780
Pastor D Wilson - Pastoral allowance and pension contribution	6,783	8,423
Ms E Wilson - Remuneration and pension contribution	28,053	25,833
	<u>42,976</u>	<u>44,036</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**24. Post balance sheet events**

The COVID-19 pandemic has developed rapidly in 2020, with a significant number of cases. Measures taken by various governments to contain the virus have affected economic activity.

The Trustees have taken a number of measures to monitor and mitigate the effects of COVID-19, such as safety and health measures (including social distancing and conducting church services online) for the Charity's students, staff, volunteers, church members and other stakeholder.

With reduced economic activity, the Trustees anticipate a reduction in income from donations for 2021 as compared to 2020.

Notwithstanding this, the Trustees are of the opinion that at this time there are no material adjustments to be made to the financial statement for the year ended 31 December 2020 as a result of these events.

The Trustees will continue to follow the various government policies and advice and, in parallel, will do their utmost to continue the Charity's activities in the best and safest way possible without jeopardising the health of its stakeholders.

The Trustees also note that at this moment there are no uncertainty about the entity's ability to continue as a going concern.