

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
GODSTONE TABERNACLE (Formerly Handcroft Chapel)**

Able & young
Chartered Certified Accountants
Airport house
Purley Way
Surrey
CR0 0XZ

GODSTONE TABERNACLE

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FOR THE YEAR ENDED 31 MARCH 2025**

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GODSTONE TABERNACLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

The charity is established for the advancement of the Christian religion both in South London and overseas, and secondarily for the relief of need, hardship and distress.

The charity owns a place of worship where twice weekly Bible based Christian teaching is provided. Services are open to all who wish to come irrespective of their background. Services are streamed live via the internet to those congregants who might not be able to attend in person and to many other churches overseas in Europe, India, Africa and across the world. We also have an exhaustive archive facility on the church website which allows believers, to view services at a later date should they wish to.

The charity continues to offer a variety of other resources including, help and guidance to young people, regular youth activities, Christian counselling, Sunday School classes, marriage guidance and hosts occasional celebratory events.

The Trustees are satisfied that the charity has performed well this year and has delivered public benefit locally, helped many overseas churches and endeavoured to relieve hardship and distress to many.

ACHIEVEMENT AND PERFORMANCE

The congregation attending local services has slowly increased and is now close to 200. This is mostly as a result of a few congregants from Nigeria and their families moving into the area. We continue to have many overseas groups and churches that hook up to our online services and all the services are translated into French, Spanish, Romanian, Swahili and Hindi. Our website is actively maintained and updated on a daily basis by an experienced group of technicians. It is an extremely well-used facility used by both local members and our overseas membership many of whom help support the charity financially. It is of particular value to those who are sick, elderly or disabled and who cannot easily travel to the services. As well as conducting twice weekly services on Sundays and Wednesday evenings, the church also provides youth services and activities which are arranged by the Youth Ministry Team at regular intervals throughout the year. Every Sunday there is a Sunday School class for children of 3-11 years and "Alpha Classes " for the 11-16-year age group. We also have a creche facility for mothers with young babies and a discreet area within the creche facility that is set aside for breast feeding mothers.

During the last year we have maintained an ongoing commitment to overseas missionary work and have administered financial assistance to a number of churches to help support conventions of affiliated churches in the Democratic Republic of the Congo, South Africa, India, Kenya and Nigeria.

Our impact on the local community is achieved principally by providing a place of worship and twice weekly services which are open to all. As mentioned previously, we continue to provide marriage guidance, counselling, mental health support for young people, spiritual help as and when needed. In addition, we endeavour to relieve hardship, and provide help and support for those suffering distress, the elderly, those living in poverty, and the sick or disabled. Examples include our support for a widow in Uganda, helping with the medical expenses of a pastor in India and sponsoring a minister to take the Gospel to isolated communities in the Republic of the Congo.

In 2023 and following a vote of the trustees the name of the charity was changed from Handcroft Chapel to Godstone Tabernacle to better align it with the local area as the church is positioned just off the Godstone Road. This was approved by the Charity Commission.

FINANCIAL REVIEW

During the current financial year, we observed an increase in donations amounting to £416k (previous year £306k), attributable to growth in both local Church membership and participation from online members attending Church Services. We also provided support for international missionary conferences in Belgium, Chile, South Africa, Congo, Kenya, India, Togo, as well as a youth conference in Germany. Although our expenses remained largely consistent with previous years at £357k (previous year £352k), investments of £17k were made to upgrade audio-visual equipment and £3k to construct a stage for Sunday School and youth concerts and performances. As a result of the higher level of donations, we are pleased to report an overall surplus for the year of £106k.

Investment policy and objectives

The trust deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately £15,000 unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds are maintained at least at this level throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity was established by Pastor Kevin Blewett on 4 February 1996 and is constituted by a deed of trust, and was registered with the Charity Commission in September 2000.

Recruitment and appointment of new trustees

The trustees are appointed from the membership of the church on an annual basis in accordance with the constitution.

Risk management

The trustees identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS**Registered Charity number**

1082686

Principal address

Godstone Tabernacle
Sylverdale Road
Purley
Surrey
CR8 2DT

Trustees

A Shepherd-Prince
W Chapman
Dr M O King (Chairman)
L Soosaipillai
S Shehu-Disu

Independent Examiner

Rekha Shah
FCCA, CTA
Able & Young Ltd
Chartered Certified Accountants
Airport house
Purley Way
Croydon
CR0 0XZ

Secretary

Simeon Blewett

Treasurer

Mark Njoroge

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

GODSTONE TABERNACLE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28.01.2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Dr Matthew O King', written over a horizontal line.

Dr Matthew O King - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GODSTONE TABERNACLE**

Independent examiner's report to the trustees of Godstone Tabernacle

I report to the charity trustees on my examination of the accounts of Godstone Tabernacle (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.



Rekha Shah
FCCA, CTA
Able & Young
Chartered Certified Accountants
Airport house
Purley way
Croydon
CRO OXZ

29/01/2026

GODSTONE TABERNACLE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		462,154	-	462,154	347,681
Investment income	2	1,197	-	1,197	539
Other income		-	-	-	-
Total		463,351	-	463,351	348,220
EXPENDITURE ON					
Other		357,201	-	357,200	368,255
NET INCOME		106,150	-	106,150	(20,035)
RECONCILIATION OF FUNDS					
Total funds brought forward		800,041	125,277	925,318	945,353
TOTAL FUNDS CARRIED FORWARD		906,191	125,277	1,031,468	925,317

The notes form part of these financial statements

GODSTONE TABERNACLE

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	913,284	125,277	1,038,561	1,035,382
CURRENT ASSETS					
Debtors	6	98,632	-	98,632	52,210
Cash at bank and in hand		<u>103,704</u>	<u>-</u>	<u>103,704</u>	<u>64,678</u>
		202,336	-	202,336	116,888
CREDITORS					
Amounts falling due within one year	7	<u>(35,180)</u>	<u>-</u>	<u>(35,180)</u>	<u>(39,397)</u>
NET CURRENT ASSETS		<u>167,156</u>	<u>-</u>	<u>167,156</u>	<u>77,491</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				1,205,718	1,112,873
CREDITORS					
Amounts falling due after more than one year	8	<u>(174,250)</u>	<u>-</u>	<u>(174,250)</u>	<u>(187,556)</u>
NET ASSETS		<u>906,191</u>	<u>125,277</u>	<u>1,031,468</u>	<u>925,317</u>
FUNDS	11				
Unrestricted funds				906,191	800,040
Restricted funds:					
Building fund				<u>125,277</u>	<u>125,277</u>
TOTAL FUNDS				<u>1,031,468</u>	<u>925,317</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th January 2026 and were signed on its behalf by:



Dr Matthew O King - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 25% on cost
Equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,197</u>	<u>539</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustee's remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

None were claimed.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total fund £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	347,681	-	347,681
Investment income	-	-	-
Other income	539	-	539
Total	348,220	-	348,220
EXPENDITURE ON			
Other	368,255	-	368,255
NET INCOME	(20,035)	-	(20,035)
RECONCILIATION OF FUNDS			
Total funds brought forward	820,075	125,277	945,353
TOTAL FUNDS CARRIED FORWARD	800,040	125,277	925,317

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 April 2024	1,134,256	75,106	132,006	1,341,368
Additions	-	3,587	17,028	20,615
Disposals	-	-	-	-
At 31 March 2025	1,134,256	78,693	149,034	1,361,983
DEPRECIATION				
At 1 April 2024	114,333	71,442	120,211	305,986
Charge for year	10,199	1,631	5,605	17,435
Disposals	-	-	-	-
At 31 March 2025	124,532	73,073	125,816	323,421
NET BOOK VALUE				
At 31 March 2025	1,009,724	5,620	23,218	1,038,562
At 31 March 2024	1,019,922	3,664	11,795	1,035,382

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>98,632</u>	<u>52,210</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 9)	12,528	11,333
Other creditors	<u>22,652</u>	<u>28,064</u>
	<u>35,180</u>	<u>39,397</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 9)	<u>174,250</u>	<u>187,556</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>12,528</u>	<u>11,333</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage	174,250	187,556

10. SECURED DEBTS

The mortgage is secured on the freehold property.

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	800,040	106,150	906,191
Restricted funds			
Building fund	125,277	-	125,277
TOTAL FUNDS	<u>925,317</u>	<u>106,150</u>	<u>1,031,468</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	463,351	(357,200)	106,150
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>463,351</u>	<u>(357,200)</u>	<u>106,150</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	820,075	(20,035)	800,040
Restricted funds			
Building fund	125,277	-	125,277
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>945,353</u>	<u>(20,035)</u>	<u>925,317</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	348,220	(368,255)	(20,035)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>348,220</u>	<u>(368,255)</u>	<u>(20,035)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	820,075	86,116	906,191
Restricted funds			
Building fund	125,277	-	125,277
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>945,353</u>	<u>86,116</u>	<u>1,031,468</u>

GODSTONE TABERNACLE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	811,571	(725,455)	86,115
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>811,571</u>	<u>(725,455)</u>	<u>86,115</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.