

INCOME AND EXPENDITURE ACCOUNT

Prepared for

**FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**  
**(CHARITY NUMBER 1106678)**

For the period ended 31 December 2025

# **FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**

## **CHURCH INFORMATION**

**Charity Number** 1106678

**Trustees** Aubrey James Longmore  
Audrey Ann Marie McIntosh  
Carlene Jennifer Parker  
Heather Derry-Welch

**Registered Office** 124 Newport Road  
New Bradwell  
Milton Keynes  
MK13 0AA

**Examiners** Trackrecords Managment Services Limited  
Unit 7 Cochran Close  
Crownhill  
Milton Keynes  
MK8 0AJ

**FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**

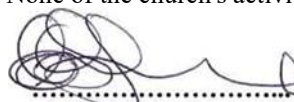
**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE PERIOD 1st JANUARY 2025 TO 31st DECEMBER 2025**

		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
INCOME	2	109,969	121,679
Other Operating income			
Administrative expenses		115,074	103,737
OPERATING INCOME	3	-5,106	17,942
Interest receivable		0	0
INCOME ON ORDINARY ACTIVITIES			
BEFORE TAXATION		-5,106	17,942
Tax on ordinary activities	4	0	0
INCOME ON ORDINARY ACTIVITIES (after tax)		-5,106	17,942
RETAINED INCOME CARRIED FORWARD		-5,106	17,942

**CONTINUING OPERATIONS:**

None of the church's activities were acquired or discontinued during the above financial period

.....**Pastor**

A Longmore

.....**Treasurer**

T Longmore

**ACCOUNTANTS REPORT**

We have prepared the above accounts without carrying out an audit and from information from Faith Tabernacle UPC's books and records and explanations supplied to us

**Opinion**

In our opinion, the financial statement give a true and fair view of the state of the charitable company's affairs as at 31st December 2025 and of its incoming resources and application of resources, including its

income and expenditure, in the year that ended and have been properly prepared in accordance with the guidance of the Charities Commission.

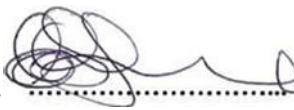
**FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2025**

		<u>2025</u>		<u>2024</u>	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5		757		1,140
CURRENT ASSETS					
Debtors	6				
Cash at bank and in hand		485,712		496,341	
		<u>485,712</u>		<u>496,341</u>	
CREDITORS					
Amounts falling due within one year	7	5,905		0	
		<u>5,905</u>		<u>0</u>	
			491,618		496,341
			<u>491,618</u>		<u>496,341</u>
			<u>492,375</u>		<u>497,481</u>
Net Current Assets/ (Liabilities)		<u><u>492,375</u></u>		<u><u>497,481</u></u>	
CAPITAL & RESERVES					
Called up share capital	8		0		0
Income & Expenditure reserve			497,481		479,539
Income and expenditure account			-5,106		17,942
			<u><u>492,375</u></u>		<u><u>497,481</u></u>

**CHURCH MEMBERS FUNDS**

.....  Pastor  
A Longmore

.....  Treasurer  
T Longmore

**FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**

## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### a) Basis of accounting

The financial statements have been prepared under the historical cost convention.

#### b) Depreciation

Depreciation is provided on tangible assets at rates calculated to write off the cost of each asset over its expected useful life.

The rates used on a reducing balance are as follows:

Computer equipment	25% (100 FYA) where applicable
Fixtures & fittings	25%

### 2. INCOME

Income includes the amount of offerings & tithes provided by members

### PENSIONS

The church does not operate a pension scheme

### 3. OPERATING PROFIT

The operating profit is stated after charging:

	<b>2025</b>
	<b>£</b>
Depreciation of tangible fixed assets	382
Pastors remuneration included	0
Pastors pension contributions	0
	<u><u>382</u></u>

### 4. TAX ON ORDINARY ACTIVITIES

This represents tax @0% based on excess income for the year on ordinary activities **FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**

## NOTES TO THE FINANCIAL STATEMENTS

### 5. TANGIBLE FIXED ASSETS

	<b>£</b>
<b>Cost</b>	1,140

1st January 2025 Additions	0
At 31st December 2025	<u><u>1,140</u></u>

#### Depreciation

Charge for the year	382
At 31st December 2025	382

<b>Net Book Value @ 31st December 2025</b>	757
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The Church also has a cash building at Market Value of £260,000 as at 4th December 2018.

**6. Debtors**

Hardship Loans owed current period	0
Other Debtors	0
	<u>0</u>

	£
<b>Cash in Bank and in Hand</b>	183,484.74
Barclays Community Account	211,473.25
HSBC Building Fund Account	90,568.06
HSBC Current Account	186.16
Petty Cash	<u>0.00</u>
Depreciation deduction	<u>485,712.21</u>

**7. CREDITORS-Amounts falling due within 1 year**

	£
Tax	0
Trade Creditors	0
Social security and other taxes	0
Gift Aid Payment Error	5000
Loan	<u>905.48</u>
	<u>5,905</u>

**8. CALLED -UP SHARE CAPITAL**

**Authorised**

	£
0 ordinary shares of £0 each	0

**Allotted, called up and fully paid**

0 ordinary shares of £0 each	0
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**FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**9. Reconciliation of movement in members funds**

	£
Profit for the financial year	-5,106
Dividends paid	0
	<u>-5,106</u>
Shares subscribed	0

Closing members funds

-5,106

## Depreciation

### EQUIPMENT

<u>Desc.</u>	<u>Date bght</u>	<u>Cost(BV)</u>	<u>Additions</u>	<u>Dep charge 25</u>	<u>NBV-25</u>
Premier Computer Supply		2.51	0.00	0.63	1.88
Projector		6.05	0.00	1.51	4.54
Leaf Funiture		8.34	0.00	2.09	6.26
Sound Control		48.48	0.00	12.12	36.36
Vehicle		39.47	0.00	9.87	29.60
Talking Head Drums		18.68	0.00	4.67	14.01
Equipment		17.36	0.00	4.34	13.02
Sound Control		38.86	0.00	9.72	29.15
Vehicle		840.48	0.00	210.12	630.36
Equipment		58.80	0.00	14.70	44.10
Equipment		60.59	0.00	15.15	45.44
Sound Control		0.00	0.00	97.45	0.00
Equipment				0.00	0.00
				<b>1,139.62</b>	<b>0.00</b>
Total			<b>382.36</b>	<b>757.27</b>	



**FAITH TABERNACLE UNITED PENTECOSTAL CHURCH**  
**DETAILED INCOME & EXPENDITURE ACCOUNT**

	£	£
<b><u>INCOME</u></b>		
Gift Aid Repayment		14,890.98
Building Fund		11,066.23
Interest Income		91.04
Tithes- Gift Aid		51,593.86
Tithes- Non Gift Aid		6,368.32
Offering- Non Gift Aid		25,958.19
		<b>109,968.62</b>

<b><u>Expenditure</u></b>	
Accountancy	2,300.00
Anglian Water	285.82
Appeal for Hurricane Disaster	630.00
Bank Charge	315.67
Books	431.94
Pastors Car Allowance	3,500.00
Cleaning	596.20
Donation	2,200.00
Employers PAYE Liability	7,110.56
Equipment Expensed	23,166.17
Fuel	53.03
General Expenses	1,086.80
Gift	1,887.22
Insurance	1,822.95
Legal Expenses	237.90
Light, Power & Heating	4,069.45
Parking	8.00
Premises Hire - Fundraising	336.88
Printing & Stationery	1,339.05
Refreshment	1,378.96
Reinbursement	208.40

Repairs & Maintenance	1,582.57	<b>FOR THE PERIOD 1st JANUARY 2025 TO 31st</b>
Salaries	41,009.12	
Sanitary Care	1,186.25	
Software & IT	619.12	
Stamps	6.96	
Subscription	1,600.28	
Telephone	2,007.24	
Travel	1,204.00	
UPC Ladies Department - Fundraising	222.00	
UPC Missions	1,638.99	
UPC Tithes	6,670.00	
Visiting Minister	3,731.97	
Website	248.39	
Depreciation	<u>382.36</u>	
	<u><u>115,074.25</u></u>	
<b>NET PROFIT / LOSS FOR YEAR BEFORE TAXATION DECEMBER 2025</b>		<b>-5,105.63</b>

**ACCOUNTANTS REPORT**

*We have prepared the above accounts without carrying out an audit and from information from Faith Tabernacle United Pentecostal Church's books and records and explanations supplied to us.*

Trackrecords Management Services Limited  
Unit 7 Cochran Close  
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