

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

England & Wales · Charity number 1151863

Details

Other names GTIM

Status Registered

Legal form Trust

Registered 2013-05-01

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

Contact

Address NEW ENTERPRISE HOUSE, 149-151 HIGH ROAD, CHADWELL HEATH, ROMFORD

Postcode RM6 6PJ

Phone 07810442552

Activities

Objects: THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS]IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: HOLDING REGULAR CHURCH SERVICES TO PROMOTE THE MESSAGE OF THE CHRISTIAN FAITH IN THE COMMUNITY.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,210	£94,625	-	-
2024-03-31	£111,990	£81,512	-	-
2023-03-31	£101,145	£83,288	-	-
2022-03-31	£56,151	£64,405	-	-
2021-03-31	£63,664	£64,166	-	-

Trustees

Name	Role	Appointed
Rev Catherine Ikeh	Chair	2013-04-11
Adeshina Amujo		2025-07-28
Dr Aleobe Eruemulor		2024-07-01
Judy Chandler		2024-07-01
Pastor Nebolisa Ifeanyichukwu Ikeh		2024-07-01

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

England & Wales - Charity number 1151863

Accounts

Charity Commission Registered number: 1151863

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

Report and Financial Statements

For the Year ended 31 March 2025

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025**

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**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

REVEREND CATHERINE IKEH
OGBONNA GRACEMARY
RONKE DIMA – OKOJIE

REGISTERED OFFICE

NEW ENTERPRISE HOUSE
149-151 HIGH ROAD
CHADWELL HEATH
ROMFORD
RM6 6PJ

BANKERS

NATWEST BANK

EXAMINER

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER
1151863**

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2025

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The charity continues to hold its services and conferences in its new premises.

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REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 March 2025

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RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) produce an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

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REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 March 2025

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The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees.
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

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Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state-of-affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2025

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2025. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

REVEREND CATHERINE IKEH on behalf of the trust.

Trustee

24th December, 2025.

Independent Examiner's Report to the Trustees of GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

We report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements,

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

24th December, 2025.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2025

	Notes	Un-restricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	66,996	-	66,996	76,990
Other income	3	20,214	-	20,214	35,000
TOTAL INCOMING RESOURCES		87,210	-	87,210	111,990
RESOURCES EXPENDED					
Cost of Generating Funds		41,206	-	41,206	36,547
Charitable activities/Event	4	38,985	-	38,985	42,323
Governance	5	14,433	-	14,433	2,642
TOTAL RESOURCES EXPENDED		94,625	-	94,625	81,512
Net income/(outgoing) resources		(7,415)	-	(7,415)	30,477
Total funds brought forward		25,012	-	25,012	(5,465)
Total funds carried forward		17,597	-	17,597	25,012

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)				
BALANCE SHEET				
AS AT 31st March 2025				
	Notes	£	2025 Total £	2024 Total £
FIXED ASSETS				
Tangible Assets	6		-	1,130
CURRENT ASSETS				
Debtors	7		8,586	-
Cash at bank and in hand	8		9,211	51,975
			<u>17,797</u>	<u>51,975</u>
Current Liabilities				
Creditors: amounts falling due within one year	9		<u>(200)</u>	<u>(200)</u>
Total Asset Less Current Liabilities			<u>17,597</u>	<u>52,905</u>
Current Liabilities				
Creditors: amounts falling due more one year	9		<u>0</u>	<u>(27,893)</u>
NET ASSETS			<u>17,597</u>	<u>25,012</u>
FINANCED BY:				
Unrestricted funds	10		17,597	25,012
Restricted Funds	10		-	-
TOTAL FUNDS	11		<u>17,597</u>	<u>25,012</u>

For the year ending 31 March 2025, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

REVEREND CATHERINE IKEH on behalf of the trust.
Trustee
24th December, 2025.

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 Charity 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 Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2025

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General Donations	66,996	-	66,996	76,990
	<u>66,996</u>	<u>-</u>	<u>66,996</u>	<u>76,990</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Gift-Aid/Interest Received	20,214	-	20,214	35,000
Grants/other Govt Support	-	-	-	-
Other income	-	-	-	-
	<u>20,214</u>	<u>-</u>	<u>20,214</u>	<u>35,000</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Accountancy	200.00	-	200.00	200
Repairs and Maintenance	-	-	-	-
Equipment Expensed	12,664	-	12,664	10,726
Rent of Church building	11,172	-	11,172	19,300
Storage	3,029	-	3,029	-
Music Services	-	-	-	-
Telephone & Internet	3,229	-	3,229	3,445
Building Project	7,074	-	7,074	-
Cleaning Cost	-	-	-	-
Utility	7,760	-	7,760	2,106
Entertainment	-	-	-	-
Hotel	3,200	-	3,200	-
Mission/Events	11,977	-	11,977	38,740
Bank Charges	-	-	-	5
Insurance	1,544	-	1,544	410
Depreciation	1,131	-	1,131	2,031
Solicitor Fee	11,558	-	11,558	-
Honorarium	18,630	-	18,630	2,000
Wages	1,304	-	1,304	1,583
Water	152	-	152	965
	<u>94,625</u>	<u>-</u>	<u>94,625</u>	<u>81,511</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Accountancy	200	-	200	200
Other professional fees	-	-	-	-
	<u>200</u>	<u>-</u>	<u>200</u>	<u>200</u>

			2025	2024
Note 6.	TANGIBLE ASSETS	Freehold Property £	Equipment £	Total £
	Cost	-	11,286	11,286
	Additions	-	-	-
	Revaluation	-	-	-
	Disposal	-	-	-
	Total Costs	<u>-</u>	<u>11,286</u>	<u>11,286</u>
	Depreciation			
	Balance brought forward	-	10,155	10,155
	Charge for the year	-	1,131	1,131
	Disposal	-	-	-
	Transfers	-	-	-
	Balance carried forward	<u>-</u>	<u>11,286</u>	<u>10,155</u>
	Net book value			
	At 31st March 2024	<u>-</u>	<u>-</u>	<u>1,131</u>
	At 31st March 2023	<u>-</u>	<u>1,131</u>	<u>5,193</u>
Note 7.	Debtors	2025	2024	
	This is made up as follows:	£	£	
	Member Loans	8,586	-	
		<u>8,586</u>	<u>-</u>	
Note 7.	Cash at bank and in hand	2025	2024	
		£	£	
	Cash at bank	9,211	16,975	
	Cash at hand		35,000	
		<u>9,211</u>	<u>51,975</u>	
Note 8.	Creditors: amounts falling due within one year	2025	2024	
	This is made up as follows:	£	£	
	Accountancy Fees	200	200	
	Other creditors (Loan)			
		<u>200</u>	<u>200</u>	
Note 9.	Creditors: amounts falling due more than one year	2025	2024	
	This is made up as follows:	£	£	
	Other Loans - Rev Catherine		27,893	
	Mortgage Loan	-	-	
		<u>-</u>	<u>27,893</u>	

Note 10. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	<u>25,012</u>	<u>87,210</u>	<u>(94,625)</u>
	<u>25,012</u>	<u>87,210</u>	<u>(94,625)</u>
Restricted funds			
Gift Aid	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>87,210</u>	<u>(94,625)</u>

Note 10.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Cash at bank and in hand	9,211	-	9,211	51,975
Other net assets (liabilities)	<u>(200)</u>	<u>-</u>	<u>(200)</u>	<u>(26,963)</u>
	<u>9,011</u>	<u>-</u>	<u>9,011</u>	<u>25,012</u>

Note 11. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2024: £nil)

Note 12. As a company, GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 13. Control

The ultimate controlling parties are the directors' as stated on page 2.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

England & Wales - Charity number 1151863

Accounts

Charity Commission Registered number: 1151863

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

Report and Financial Statements

For the Year ended 31 March 2024

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GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2024

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2024. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

REVEREND CATHERINE IKEH on behalf of the trust.

Trustee

9th July, 2024.

Independent Examiner's Report to the Trustees of GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

We report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements,

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

9th July, 2024.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2024

	Notes	Un-restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	76,990	-	76,990	72,840
Other income	3	35,000	-	35,000	28,305
TOTAL INCOMING RESOURCES		111,990	-	111,990	101,145
RESOURCES EXPENDED					
Cost of Generating Funds		36,547	-	36,547	30,167
Charitable activities/Event	4	42,323	-	42,323	50,789
Governance	5	2,642	-	2,642	2,331
TOTAL RESOURCES EXPENDED		81,512	-	81,512	83,287
Net income/(outgoing) resources		30,477	-	30,477	17,858
Total funds brought forward		(5,465)	-	(5,465)	(23,323)
Total funds carried forward		25,012	-	25,012	(5,465)

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
BALANCE SHEET
AS AT 31st March 2024**

	Notes	£	2024 Total £	2023 Total £
FIXED ASSETS				
Tangible Assets	6		1,130	3,162
CURRENT ASSETS				
Debtors	7		-	-
Cash at bank and in hand	8		<u>51,975</u>	<u>14,657</u>
			51,975	14,657
Current Liabilities				
Creditors: amounts falling due within one year	9		<u>(200)</u>	<u>(300)</u>
Total Asset Less Current Liabilities			<u>52,905</u>	<u>17,519</u>
Current Liabilities				
Creditors: amounts falling due more one year	9		<u>(27,893)</u>	<u>(22,984)</u>
			<u>25,012</u>	<u>(5,465)</u>
NET ASSETS			<u>25,012</u>	<u>(5,465)</u>
FINANCED BY:				
Unrestricted funds	10		25,012	(5,465)
Restricted Funds	10		-	-
TOTAL FUNDS	11		<u>25,012</u>	<u>(5,465)</u>

For the year ending 31 March 2024, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

REVEREND CATHERINE IKEH on behalf of the trust.
Trustee
9th July, 2024.

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 Charity 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 Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2024

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
General Donations	76,990	-	76,990	72,840
	<u>76,990</u>	<u>-</u>	<u>76,990</u>	<u>72,840</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Gift-Aid/Interest Received	35,000	-	35,000	28,305
Grants/other Govt Support	-	-	-	-
Other income	-	-	-	-
	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>28,305</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Accountancy	200.00	-	200.00	300
Repairs and Maintenance	-	-	-	-
Equipment Expensed	10,726	-	10,726	-
Rent of Church building	19,300	-	19,300	21,100
Light and Heat	-	-	-	-
Music Services	-	-	-	-
Telephone & Internet	3,445	-	3,445	3,617
Stationary	-	-	-	-
Cleaning Cost	-	-	-	-
Utility	2,106	-	2,106	4,600
Entertainment	-	-	-	-
Administrative Expenses	-	-	-	-
Mission/Events	38,740	-	38,740	45,180
Bank Charges	5	-	5	-
Insurance	410	-	410	-
Depreciation	2,031	-	2,031	2,031
Subscription	-	-	-	-
Honorarium	2,000	-	2,000	5,609
Wages	1,583	-	1,583	-
Water	965	-	965	850
	<u>81,512</u>	<u>-</u>	<u>81,512</u>	<u>83,287</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Accountancy	200	-	200	300
Other professional fees	-	-	-	-
	<u>200</u>	<u>-</u>	<u>200</u>	<u>300</u>

			2024	2023	
Note 6.	TANGIBLE ASSETS	Freehold Property	Equipment	Total	
		£	£	£	
	Cost	-	11,286	11,286	
	Additions	-	-	-	
	Revaluation	-	-	-	
	Disposal	-	-	-	
	Total Costs	<u>-</u>	<u>11,286</u>	<u>11,286</u>	
	Depreciation				
	Balance brought forward	-	8,124	8,124	
	Charge for the year	-	2,031	2,031	
	Disposal	-	-	-	
	Transfers	-	-	-	
	Balance carried forward	<u>-</u>	<u>10,156</u>	<u>10,156</u>	
	Net book value				
	At 31st March 2024	<u>-</u>	<u>1,130</u>	<u>1,130</u>	
	At 31st March 2023	<u>-</u>	<u>3,162</u>	<u>3,162</u>	
Note 7.	Cash at bank and in hand	2024	2023		
		£	£		
	Cash at bank	16,975	14,657		
	Cash at hand	35,000	-		
		<u>51,975</u>	<u>14,657</u>		
Note 8.	Creditors: amounts falling due within one year	2024	2023		
	This is made up as follows:	£	£		
	Accountancy Fees	200	300		
	Other creditors (Loan)				
		<u>200</u>	<u>300</u>		
Note 9.	Creditors: amounts falling due more than one year	2024	2023		
	This is made up as follows:	£	£		
	Other Loans - Rev Catherine	27,893	22,984		
	Mortgage Loan	-	-		
		<u>27,893</u>	<u>22,984</u>		
Note 10.	Movement in funds	Opening balance	Incoming resources	Resources expended	
		£	£	£	
	Unrestricted funds				
	Charity's fund	(5,465)	111,990	(81,512)	
		<u>(5,465)</u>	<u>111,990</u>	<u>(81,512)</u>	
	Restricted funds				
	Gift Aid	-	-	-	
		<u>-</u>	<u>111,990</u>	<u>(81,512)</u>	
Note 10.1	Analysis of net assets by fund	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
		£	£	£	£
	Cash at bank and in hand	51,975	-	51,975	14,657
	Other net assets (liabilities)	(26,963)	-	(26,963)	(20,121)
		<u>25,012</u>	<u>-</u>	<u>25,012</u>	<u>(5,465)</u>
Note 11.	TRUSTEES REMUNERATION				
	The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2024: £nil)				
Note 12.	As a company, GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.				
Note 13.	Control				
	The ultimate controlling parties are the directors' as stated on page 2.				

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

England & Wales - Charity number 1151863

Accounts

Charity Commission Registered number: 1151863

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

Report and Financial Statements

For the Year ended 31 March 2023

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2023**

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**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

REVEREND CATHERINE IKEH
OGBONNA GRACEMARY
RONKE DIMA – OKOJIE

REGISTERED OFFICE

NEW ENTERPRISE HOUSE
149-151 HIGH ROAD
CHADWELL HEATH
ROMFORD
RM6 6PJ

BANKERS

NATWEST BANK

EXAMINER

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER
1151863**

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2023

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The charity continues to hold its services and conferences in its new premises.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 March 2023

PLANS FOR THE FUTURE

We plan to continue carrying out various youth programmes for our youth in the community. Already we have received reports from parents that our youths are behaving well at school and home.

INCOME GENERATION

The Charity has generated £ 101,145.11 in donations and Gift-Aids during the year. This includes both direct transfers into charity's account and cash donations. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship and rates on the building. The church supports its connected ministry in the United States of America with regular donations.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) produce an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 March 2023

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. On 31 March 2023, the Board had a membership of Seven (7) people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees.
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state-of-affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2023

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2023. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

REVEREND CATHERINE IKEH on behalf of the trust.

Trustee

24th January 2024

Independent Examiner's Report to the Trustees of GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

We report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements,

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

24th January 2024

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2023

	Notes	Un-restricted funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	72,840	-	72,840	56,151
Other income	3	28,305	-	28,305	-
TOTAL INCOMING RESOURCES		101,145	-	101,145	56,151
RESOURCES EXPENDED					
Cost of Generating Funds		30,167	-	30,167	30,349
Charitable activities/Event	4	50,789	-	50,789	30,956
Governance	5	2,331	-	2,331	3,100
TOTAL RESOURCES EXPENDED		83,288	-	83,288	64,405
Net income/(outgoing) resources		17,857	-	17,857	(8,255)
Total funds brought forward		(23,323)	-	(23,323)	(15,068)
Total funds carried forward		(5,465)	-	(5,465)	(23,323)

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
BALANCE SHEET
AS AT 31st March 2023**

	Notes	£	2023 Total £	2022 Total £
FIXED ASSETS				
Tangible Assets	6		3,162	5,193
CURRENT ASSETS				
Cash at bank and in hand	8		<u>14,657</u>	<u>5,128</u>
			14,657	5,128
Current Liabilities				
Creditors: amounts falling due within one year	9		<u>(300)</u>	<u>(300)</u>
Total Asset Less Current Liabilities			<u>17,518</u>	<u>10,021</u>
Current Liabilities				
Creditors: amounts falling due more one year	9		<u>(22,983)</u>	<u>(33,343)</u>
NET ASSETS			<u><u>(5,465)</u></u>	<u><u>(23,323)</u></u>
FINANCED BY:				
Unrestricted funds	10		(5,465)	(23,323)
Restricted Funds	10		-	-
TOTAL FUNDS	11		<u><u>(5,465)</u></u>	<u><u>(23,323)</u></u>

For the year ending 31 March 2023, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

REVEREND CATHERINE IKEH on behalf of the trust.
Trustee
24th January 2024

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 Charity 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 Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2023

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
General Donations	72,840	-	72,840	56,151
	<u>72,840</u>	<u>-</u>	<u>72,840</u>	<u>56,151</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Gift-Aid/Interest Received	28,305	-	28,305	-
Grants/other Govt Support	-	-	-	-
Other income	-	-	-	-
	<u>28,305</u>	<u>-</u>	<u>28,305</u>	<u>-</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Accountancy	300.00	0	300.00	300
Repairs and Maintenance	-	-	-	108
Travel & Substistence	-	-	-	-
Rent of Church building	21,100	-	21,100	18,000
Light and Heat	-	-	-	-
Music Services	-	-	-	460
Telephone & Internet	3,617	-	3,617	3,494
Stationary	-	-	-	-
Cleaning Cost	-	-	-	3,050
Utility	4,600	-	4,600	4,682
Entertainment	-	-	-	-
Administrative Expenses	-	-	-	-
Mission/Events	45,180	-	45,180	27,821
Rates	-	-	-	-
Insurance	-	-	-	639
Depreciation	2,031	-	2,031	2,031
Subscription	-	-	-	130
Honorarium	5,609	-	5,609	3,135
Charity	-	-	-	-
Water	850	-	850	555
	<u>83,288</u>	<u>-</u>	<u>83,288</u>	<u>64,405</u>

Note 5.	Resources Expended – Governance			2023	2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
	Accountancy	300	-	300	300
	Other professional fees	-	-	-	-
		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
				2023	2022
Note 6.	TANGIBLE ASSETS	Freehold Property	Equipment	Total	Total
		£	£	£	£
	Cost	-	11,286	11,286	11,286
	Additions	-	-	-	-
	Revaluation	-	-	-	-
	Disposal	-	-	-	-
	Total Costs	<u>-</u>	<u>11,286</u>	<u>11,286</u>	<u>11,286</u>
	Depreciation				
	Balance brought forward	-	6,093	6,093	4,062
	Charge for the year	-	2,031	2,031	2,031
	Disposal	-	-	-	-
	Transfers	-	-	-	-
	Balance carried forward	<u>-</u>	<u>8,124</u>	<u>8,124</u>	<u>6,093</u>
	Net book value			-	-
	At 31st March 2023	<u>-</u>	<u>3,162</u>	<u>3,162</u>	<u>5,193</u>
	At 31st March 2022	<u>-</u>	<u>5,193</u>	<u>5,193</u>	<u>7,224</u>
Note 7.	Cash at bank and in hand	2023	2022		
		£	£		
	Cash at bank	14,657	5,128		
	Cash at hand	-	-		
		<u>14,657</u>	<u>5,128</u>		
Note 8.	Creditors: amounts falling due within one year	2023	2022		
	This is made up as follows:	£	£		
	Accountancy Fees	300	300		
	Other creditors (Loan)	-	-		
		<u>300</u>	<u>300</u>		

Note 9.	Creditors: amounts falling due more than one year	2023	2022
	This is made up as follows:	£	£
	Other Loans - Rev Catherine Mortgage Loan	22,983	33,343
		-	-
		<u>22,983</u>	<u>33,343</u>

Note 10.	Movement in funds	Opening balance	Incoming resources	Resources expended
		£	£	£
	Unrestricted funds			
	Charity's fund	-	101,145	(83,588)
		<u>-</u>	<u>101,145</u>	<u>(83,588)</u>
	Restricted funds			
	Gift Aid	-	-	-
		<u>-</u>	<u>101,145</u>	<u>(83,588)</u>

Note 10.1	Analysis of net assets by fund			2023	2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
	Cash at bank and in hand	14,657	-	14,657	5,128
	Other net assets (liabilities)	(20,121)	-	(20,121)	(28,451)
		<u>(5,465)</u>	<u>-</u>	<u>(5,465)</u>	<u>(23,323)</u>

Note 11. TRUSTEES REMUNERATION
The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2023: £nil)

Note 12. As a company, GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 13. Control
The ultimate controlling parties are the directors' as stated on page 2.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

England & Wales - Charity number 1151863

Accounts

Charity Commission Registered number: 1151863

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

Report and Financial Statements

For the Year ended 31 March 2022

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2022**

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**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2022**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

REVEREND CATHERINE IKEH
OGBONNA GRACEMARY
RONKE DIMA – OKOJIE

REGISTERED OFFICE

NEW ENTERPRISE HOUSE
149-151 HIGH ROAD
CHADWELL HEATH
ROMFORD
RM6 6PJ

BANKERS

NATWEST BANK

EXAMINER

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER
1151863**

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 March 2022

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The charity continues to hold its services and conferences in its new premises.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 March 2022

PLANS FOR THE FUTURE

We plan to continue carrying out various youth programmes for our youth in the community. Already we have received reports from parents that our youths are behaving well at school and home.

INCOME GENERATION

The Charity has generated £ 56,151 in donations and Gift-Aids during the year. This includes both direct transfers into charity's account and cash donations. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship and rates on the building. The church supports its connected ministry in the United States of America with regular donations.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) produce an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 March 2022

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. On 31 March 2022, the Board had a membership of Seven (7) people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees.
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state-of-affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2022

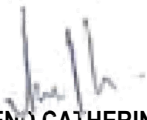
DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2022. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:



REVEREND CATHERINE IKEH on behalf of the trust.

Trustee

3rd March 2023

Independent Examiner's Report to the Trustees of GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

We report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements,

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

3rd March 2023

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2022

	Notes	Un-restricted funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	56,151	-	56,151	50,645
Other income	3	-	-	-	13,019
TOTAL INCOMING RESOURCES		56,151	-	56,151	63,664
RESOURCES EXPENDED					
Cost of Generating Funds		30,349	-	30,349	34,558
Charitable activities/Event	4	30,956	-	30,956	27,157
Governance	5	3,100	-	3,100	2,451
TOTAL RESOURCES EXPENDED		64,405	-	64,405	64,166
Net income/(outgoing) resources		(8,255)	-	(8,255)	(502)
Total funds brought forward		(15,068)	-	(15,068)	(14,566)
Total funds carried forward		(23,323)	-	(23,323)	(15,068)

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
BALANCE SHEET
AS AT 31st March 2022


	Notes	£	2022 Total £	2021 Total £
FIXED ASSETS				
Tangible Assets	6		5,193	7,224
CURRENT ASSETS				
Cash at bank and in hand	8		<u>5,128</u>	<u>11,709</u>
			5,128	11,709
Current Liabilities				
Creditors: amounts falling due within one year	9		<u>(300)</u>	<u>(21,793)</u>
Total Asset Less Current Liabilities			<u>10,021</u>	<u>(2,860)</u>
Current Liabilities				
Creditors: amounts falling due more one year	9		<u>(33,343)</u>	<u>(12,208)</u>
NET ASSETS			<u><u>(23,323)</u></u>	<u><u>(15,068)</u></u>
FINANCED BY:				
Unrestricted funds	10		(23,323)	(15,068)
Restricted Funds	10		-	-
TOTAL FUNDS	11		<u><u>(23,323)</u></u>	<u><u>(15,068)</u></u>

For the year ending 31 March 2022, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:


 REVEREND CATHERINE IKEH on behalf of the trust.
 Trustee
 3rd March 2023

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 Charity 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 Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2022

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
General Donations	56,151	-	56,151	50,645
	<u>56,151</u>	<u>-</u>	<u>56,151</u>	<u>50,645</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Gift-Aid/Interest Received	-	-	-	13,019
Grants/other Govt Support	-	-	-	-
Other income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,019</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Accountancy	300.00	0	300.00	0
Repairs and Maintenance	108	-	108	300
Travel & Substistence	-	-	-	5,150
Rent of Church building	18,000	-	18,000	23,187
Light and Heat	-	-	-	625
Music Services	460	-	460	110
Telephone & Internet	3,494	-	3,494	3,488
Stationary	-	-	-	120
Cleaning Cost	3,050	-	3,050	-
Utility	4,682	-	4,682	-
Entertainment	-	-	-	249
Administrative Expenses	-	-	-	384
Mission/Events	27,821	-	27,821	27,157
Rates	-	-	-	-
Insurance	639	-	639	-
Depreciation	2,031	-	2,031	2,031
Subscription	130	-	130	-
Honorarium	3,135	-	3,135	-
Charity	-	-	-	-
Water	555	-	555	1,064
	<u>64,405</u>	<u>-</u>	<u>64,405</u>	<u>63,866</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Accountancy	300	-	300	300
Other professional fees	-	-	-	-
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2022

			2022	2021	
Note 6.	TANGIBLE ASSETS	Freehold Property £	Equipment £	Total £	Total £
	Cost	-	11,286	11,286	11,286
	Additions	-	-	-	-
	Revaluation	-	-	-	-
	Disposal	-	-	-	-
	Total Costs	<u>-</u>	<u>11,286</u>	<u>11,286</u>	<u>11,286</u>
	Depreciation				
	Balance brought forward	-	4,062	4,062	2,031
	Charge for the year	-	2,031	2,031	2,031
	Disposal	-	-	-	-
	Transfers	-	-	-	-
	Balance carried forward	<u>-</u>	<u>6,093</u>	<u>6,093</u>	<u>4,062</u>
	Net book value				
	At 31st March 2022	<u>-</u>	<u>5,193</u>	<u>5,193</u>	<u>7,224</u>
	At 31st March 2021	<u>-</u>	<u>7,224</u>	<u>7,224</u>	<u>9,255</u>
Note 7.	Cash at bank and in hand	2022 £	2021 £		
	Cash at bank	5,128	11,709		
	Cash at hand	-	-		
		<u>5,128</u>	<u>11,709</u>		
Note 8.	Creditors: amounts falling due within one year	2022 £	2021 £		
	This is made up as follows:				
	Accountancy Fees	300	300		
	Other creditors (Loan)		21,964		
		<u>300</u>	<u>22,264</u>		
Note 9.	Creditors: amounts falling due more than one year	2022 £	2021 £		
	This is made up as follows:				
	Other Loans - Rev Catherine	33,343	12,208		
	Mortgage Loan	-	-		
		<u>33,343</u>	<u>12,208</u>		
Note 10.	Movement in funds	Opening balance £	Incoming resources £	Resources expended £	
	Unrestricted funds				
	Charity's fund	-	56,151	(64,705)	
		<u>-</u>	<u>56,151</u>	<u>(64,705)</u>	
	Restricted funds				
	Gift Aid	-	-	-	
		<u>-</u>	<u>56,151</u>	<u>(64,705)</u>	

Note 10.1 Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Cash at bank and in hand	5,128	-	5,128	11,709
Other net assets (liabilities)	(28,451)	-	(28,451)	(26,777)
	<u>(23,323)</u>	<u>-</u>	<u>(23,323)</u>	<u>(15,068)</u>

Note 11. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2022: £nil)

Note 12. As a company, GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 13. Control

The ultimate controlling parties are the directors' as stated on page 2.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

England & Wales - Charity number 1151863

Accounts

Charity Commission Registered number: 1151863

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

Report and Financial Statements

For the Year ended 31 March 2021

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2021**

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REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2021**

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OGBONNA GRACEMARY
RONKE DIMA – OKOJIE

REGISTERED OFFICE

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CHADWELL HEATH
ROMFORD
RM6 6PJ

BANKERS

NATWEST BANK

EXAMINER

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER
1151863**

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 March 2021

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The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The charity continues to hold its services and conferences in its new premises.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 March 2021

PLANS FOR THE FUTURE

We plan to continue carrying out various youth programmes for our youth in the community. Already we have received reports from parents that our youths are behaving well at school and home.

INCOME GENERATION

The Charity has generated £63,664.00 in donations and Gift-Aids during the year. This includes both direct transfers into charity's account and cash donations. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship and rates on the building. The church supports its connected ministry in the United States of America with regular donations.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) produce an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 March 2021

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. On 31 March 2021, the Board had a membership of Seven (7) people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees' provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees.
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state-of-affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2021

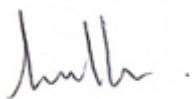
DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2021. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:



REVEREND CATHERINE IKEH on behalf of the trust.

Trustee

1st July 2021

Independent Examiner's Report to the Trustees of GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

We report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements,

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

1st July 2021

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2021

	Notes	Un-restricted funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	50,645	-	50,645	44,116
Other income	3	13,019	-	13,019	41,643
TOTAL INCOMING RESOURCES		63,664	-	63,664	85,759
RESOURCES EXPENDED					
Cost of Generating Funds		34,558	-	34,558	36,527
Charitable activities/Event	4	27,157	-	27,157	33,179
Governance	5	2,451	-	2,451	3,151
TOTAL RESOURCES EXPENDED		64,166	-	64,166	72,857
Net income/(outgoing) resources		(502)	-	(502)	12,901
Total funds brought forward		(14,566)	-	(14,566)	(27,467)
Total funds carried forward		(15,068)	-	(15,068)	(14,566)

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
BALANCE SHEET
AS AT 31st March 2021

	Notes	£	2021 Total £	2020 Total £
FIXED ASSETS				
Tangible Assets	6		7,224	9,255
CURRENT ASSETS				
Debtors	7		-	-
Cash at bank and in hand	8		<u>11,709</u>	<u>11,601</u>
			11,709	11,601
Current Liabilities				
Creditors: amounts falling due within one year	9		<u>(21,793)</u>	<u>(22,164)</u>
Total Asset Less Current Liabilities			<u>(2,860)</u>	<u>(1,308)</u>
Current Liabilities				
Creditors: amounts falling due more one year	9		<u>(12,208)</u>	<u>(13,257)</u>
NET ASSETS			<u><u>(15,068)</u></u>	<u><u>(14,565)</u></u>
FINANCED BY:				
Unrestricted funds	10		(15,068)	(14,566)
Restricted Funds	10		-	-
TOTAL FUNDS	11		<u><u>(15,068)</u></u>	<u><u>(14,566)</u></u>

For the year ending 31 March 2021, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:



REVEREND CATHERINE IKEH on behalf of the trust.
Trustee
1st July 2021

**GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 Charity 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 Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2021

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
General Donations	50,645	-	50,645	44,116
	<u>50,645</u>	<u>-</u>	<u>50,645</u>	<u>44,116</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Gift-Aid/Interest Received	13,019	-	13,019	41,643
Grants/other Govt Support	-	-	-	-
Other income	-	-	-	-
	<u>13,019</u>	<u>-</u>	<u>13,019</u>	<u>41,643</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Repairs and Maintenance	300	-	300	1,584
Travel & Substistence	5,150	-	5,150	2,650
Rent of Church building	23,187	-	23,187	12,996
Light and Heat	625	-	625	1,950
Professional fees	-	-	-	-
Music Services	110	-	110	6,800
Telephone & Internet	3,488	-	3,488	2,268
Stationary	120	-	120	300
Advertising	-	-	-	-
Building renovation	-	-	-	-
Refreshments	-	-	-	-
Entertainment	249	-	249	306
Administrative Expenses	384	-	384	5,280
Mission/Events	27,157	-	27,157	33,179
Rates	-	-	-	218
Insurance	-	-	-	291
Depreciation	2,031	-	2,031	2,031
Subscription	-	-	-	329
Equipment	-	-	-	-
Charity	-	-	-	-
Water	1,064	-	1,064	2,474
	<u>63,866</u>	<u>-</u>	<u>63,866</u>	<u>72,656</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Accountancy	300	-	300	200
Other professional fees	-	-	-	-
	<u>300</u>	<u>-</u>	<u>300</u>	<u>200</u>

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2021

			2021	2020
Note 6.	TANGIBLE ASSETS	Freehold Property	Equipment	Total
		£	£	£
	Cost	-	11,286	11,286
	Additions	-	-	-
	Revaluation	-	-	-
	Disposal	-	-	-
	Total Costs	<u>-</u>	<u>11,286</u>	<u>11,286</u>
	Depreciation			
	Balance brought forward	-	2,031	2,031
	Charge for the year	-	2,031	2,031
	Disposal	-	-	-
	Transfers	-	-	-
	Balance carried forward	<u>-</u>	<u>4,062</u>	<u>4,062</u>
	Net book value			
	At 31st March 2020	<u>-</u>	<u>7,224</u>	<u>7,224</u>
	At 31st March 2019	<u>-</u>	<u>11,286</u>	<u>11,286</u>
Note 7.	Debtors			
		2021	2020	
	This is made up as follows:	£	£	
	Member Loans	<u>-</u>	<u>-</u>	
Note 8.	Cash at bank and in hand			
		2021	2020	
		£	£	
	Cash at bank	11,709	11,601	
	Cash at hand	-	-	
		<u>11,709</u>	<u>11,601</u>	
Note 9.	Creditors: amounts falling due within one year			
		2021	2020	
	This is made up as follows:	£	£	
	Accountancy Fees	300	200	
	Other creditors (Loan)	21,493	21,964	
		<u>21,793</u>	<u>22,164</u>	
Note 10.	Creditors: amounts falling due more than one year			
		2021	2020	
	This is made up as follows:	£	£	
	Other Loans - Rev Catherine	12,208	13,257	
	Mortgage Loan	-	-	
		<u>12,208</u>	<u>13,257</u>	

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2021

Note 11. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	-	63,664	(64,166)
	<u>-</u>	<u>63,664</u>	<u>(64,166)</u>
Restricted funds			
Gift Aid	-	-	-
	<u>-</u>	<u>63,664</u>	<u>(64,166)</u>

Note 11.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Cash at bank and in hand	11,709	-	11,709	11,601
Other net assets (liabilities)	(26,777)	-	(26,777)	(26,166)
	<u>(15,068)</u>	<u>-</u>	<u>(15,068)</u>	<u>(14,565)</u>

Note 12. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2020: £nil)

Note 13. As a company, GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 14. Control

The ultimate controlling parties are the directors' as stated on page 2.