

HOLY GHOST TABERNACLE MINISTRY

Trustee's Annual Report and Financial Statements  
for the year ended 30 June 2021

Charity number: 1168010

# HOLY GHOST TABERNACLE MINISTRY

30 June 2021

| Content                                | Page |
|--|------|
| Trustee's Report.....                  | 3    |
| Independent Examiner's report.....     | 8    |
| Statement of financial activities..... | 9    |
| Balance sheet .....                    | 10   |
| Notes to the accounts .....            | 11   |

## **HOLY GHOST TABERNACLE MINISTRY**

### **Trustee's Annual Report for the year ended 30 June 2021**

The church Trustees present their report and accounts for year ending 30 June 2021. The accounts are prepared in accordance with SORP "Accounting and reporting for charities"  
[SORP revised 2015]

#### **1. Reference and administrative details of the charity, its trustees and advisers**

##### **Charity Address:**

46 Swan Road  
Southall  
UB1 3JT

##### **Trustees**

Afolake Abosede Dahunsi

Olumuyiwa Abimbola

Helen Temilade Bolarinwa

##### **Bankers:**

Natwest

##### **Independent Examiner**

Mr A Ajayi-Obe  
10 Denham Grove  
Bracknell  
RG12 7PT

**HOLY GHOST TABERNACLE MINISTRY**  
**Trustee's Annual Report for the year ended 30 June 2021(cont.)**

**2. Structure, governance and management**

**a. Governing documents**

Holy Ghost Tabernacle Ministry is constituted as a charitable Trust. It is governed by a constitution approved by members on 04 July 2016.

**b. Method of appointment or election of trustees**

Trustees are appointed on recommendation by members and each Trustee holds office for up to three years subject to re-election at the Annual General Meeting, only the minister of religion holds office as Trustee until he/she retires.

**c. Policies adopted for the induction and training of management committee.**

Following appointment, new Trustees are introduced to their role and given copies of the constitution and a guide to the policies and procedures adopted by our charity, a number of publications from the Charity Commission are also provided including guidance on charities and public benefits and the advancement of religion for the public benefit.

This ensures that they are aware of the scope of their responsibilities under the charities act.

**d. Organisational structure and decision making**

The Charity Trustees are responsible for the general control and management of the charity. The Trustees give their time and receive no remuneration or other financial benefit.

The trustees meet as a body monthly and are responsible for all decisions taken in relation to the running of the church and activities provided by the charity.

To assist in the smooth running of the charity the trustees have set up a leadership team to help them oversee certain aspects of the charity's work.

## **HOLY GHOST TABERNACLE MINISTRY**

### **Trustee's Annual Report for the year ended 30 June 2021(cont.)**

#### **e. Risk management**

The Trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risk areas of activity, the nature of those risks, the likelihood of the risk happening, and measures taken to manage them. The trustees review this matrix regularly at their meetings. The trustees are satisfied that systems are in place or arrangements are in hand to manage the risks that have been identified. Insurance cover is in place and the finances of the church are kept under review. Appropriate Criminal records checks (CRB), supported by regular review policies, and are made for all who work with children or other vulnerable groups within the church.

#### **3. Objectives and activities**

##### **Our aims**

The objects of the charity are set out in the charity's constitution and are summarised as follows:

The object of the CIO, for the public benefit an in accordance with the statement of faith. The advancement of the Christian faith in Ealing, London and such other parts of the United Kingdom and the world as the charity trustees may from time to time decide.

##### **Our objectives**

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

##### **Strategies**

We want to make our church an accessible and welcoming venue where all Christian or those who wish to know more about our faith, can gather together to learn about their religion and worship. At our Christian events, we share the teachings of Jesus and the nature of our faith with non-Christian. In addition to an open day, we also hold an open week each year when we invite congregations from all the local Christian churches to visit us and learn more about Christianity.

An important part of our faith is charitable giving, according to one's income, in accordance with biblical principle and we are pleased to receive special donations for the sole purpose of the relief of need and financial hardship of Christians in Nigeria who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support.

An important part of our strategy is community welfare and education. Our activities including classes, health initiatives and seminars are widely advertised, and we welcome the

## **HOLY GHOST TABERNACLE MINISTRY**

### **Trustee's Annual Report for the year ended 30 June 2021(cont.)**

Participation of all in our local community, Christian and non-Christian alike. Most of our activities are free and supported by donations.

#### **Use of volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities, and we have over 10 people regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Church to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

#### **Activities and achievements**

##### **How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Church and the wider community.

#### **Religious activities**

Our Church provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

**Prayers:** The Church is open two days a week (Wednesday & Sunday). During the week we have over 30 people who regularly attend mid-week prayers and bible studies and over 60 who regularly attend Sunday worship service.

**Festivals:** The church prepares food during Christmas for those attending our services who wish to celebrate the birth of Christ. During Easter, we also celebrate the death of Christ with a Holy Communion meal. We also offer a monthly service of thanksgiving for, peace and blessings be upon him, our members, and the community.

The church celebrates the summer festival of praise yearly where people from different parts of the United Kingdom join and worship, sing and dance to worship God.

**Outreaches:** This year we have launched a series of lectures, open to all, to promote Christian knowledge and awareness. We invited guest speaker who spoke on role of Christian in developed nations In March 2021, we also held an open day where members of the local community were invited to view the church. Non-Christian attending both events spoke about how much they had learnt and how welcome they had been made.

**HOLY GHOST TABERNACLE MINISTRY**  
**Trustee's Annual Report for the year ended 30 June 2021(cont.)**

**Financial review**

**Reserves policy**

We hold cash at bank of £11,568 all of which is unrestricted. These funds are held in order to meet any unforeseen expenditure that may occur.

**Principal funding sources**

The charity's main source of income is giving. Giving at both Sunday worship and midweek festival amounted to £40,671 whilst this represents a decrease from the previous year, given the economic conditions currently affecting our local community this level of voluntary giving is both generous and encouraging.

**Declaration**

The trustee declare that they have approved the trustee's report above.

Signed on behalf of the trustees.

Name: Miss Afolake Dahunsi

Signature:

Date: 12/07/2022

## **Independent examiner's report to the trustees of Holy Ghost Tabernacle Ministry**

I report on the accounts of the company for the year ended 30 June 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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

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

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

Name: Ayo Ajayi-Obe MA

Address: 10 Denham Grove Bracknell RG12 7PT

Date & signed: 12/07/ 2022.



HOLY GHOST TABERNACLE MINISTRY

Statement of financial activities (Income and expenditure) for the year ended  
30 June 2021

|                                       | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Unrestricted<br>funds<br>£ |
|---------------------------------------|-------|------------------------------------|------------------------------------|
| Income from                           |       |                                    |                                    |
| Donations                             | 2     | 40,671                             | 28,784                             |
| Total income                          |       |                                    |                                    |
| Expenditure                           |       |                                    |                                    |
| Charitable Activities                 | 3     | 29,605                             | 31,475                             |
| Net income/(expenditure) for the year |       | 11,066                             | -2,691                             |
| Reconciliation of Funds:              |       |                                    |                                    |
| Total Funds brought forward           |       | -148                               | 2,543                              |
| Total Funds carried forward           |       | 10,918                             | -148                               |

HOLY GHOST TABERNACLE MINISTRY  
Balance sheet as at 30 June 2021

|   | Notes | £<br>2021 | £<br>2020 |
|---|-------|-----------|-----------|
| Current assets  | 6     | 11,568    | 102       |
| Current assets<br>Amounting falling due within one year | 7     | 650       | 250       |
| Net assets  |       | 10,918    | -148      |
| Funds   |       |           |           |
| Unrestricted funds:                                     |       |           |           |
| General funds   |       | 10,918    | -148      |

Approved by the board of Trustees on and signed on their behalf by:

Miss A Dahunsi  
Trustee  
12/07/2022

**HOLY GHOST TABERNACLE MINISTRY**  
**Notes to the financial statements 30 June 2021**

**Note 1: ACCOUNTING POLICIES**

**a. Basis of preparation**

The accounts are prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015), FRS102 and with the Charities Act 2011.

The church is a registered charity, no 1168010 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b. Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

**c. Donations**

Donations are accounted for gross when received. Fixed asset gifts in kind are recognized when receivable and are included at fair value.

**d. Expenditure recognition**

All expenditure is accounted for on an accrual's basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**e. Costs of raising funds.**

The Church does not make formal appeals for funds, and expenditure on these items are therefore not material.

**f. Support costs**

Support costs are those that assist the work of the church but do not directly represent charitable activities and include office costs and governance costs.

Where support costs cannot be directly attributed to headings, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

HOLY GHOST TABERNACLE MINISTRY  
Notes to the financial statements 30 June 2021(Cont.)

**g. Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general 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 purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

| <b>Note 2: Donations</b>    | Unrestricted funds | Unrestricted funds |
|-----------------------------|--------------------|--------------------|
|                             | 2021               | 2020               |
|                             | £                  | £                  |
| Offering and regular giving | 27,044             | 28,784             |
| Gift aid tax reclaim        | 13,627             | 0                  |
| Total                       | 40,671             | 28,784             |

**Note 3: Charitable Activities**

|                                |        |        |
|--------------------------------|--------|--------|
| Rent                           | 22,075 | 27,125 |
| Utilities                      | 4,590  | 160    |
| Outreaches                     | 340    | 3,940  |
| Professional fees              | 800    | 0      |
| Repairs                        | 1,400  | 0      |
| Total                          | 29,205 | 31,225 |
| Governance costs:              |        |        |
| Independent Examinations costs | 400    | 250    |

HOLY GHOST TABERNACLE MINISTRY  
Notes to the financial statements 30 June 2021(Cont.)

| <b>Note 4: Expenditure</b> | Unrestricted funds | Unrestricted funds |
|----------------------------|--------------------|--------------------|
| Total direct spending      | 29,205             | 31,225             |
| Governance cost            | 400                | 250                |
| Total                      | 29,605             | 31,475             |

| <b>Note 5: Current assets</b> | 2021   | 2020 |
|-------------------------------|--------|------|
| Cash at bank: current         | 11,568 | 102  |

| <b>Note 6: Current liabilities</b> |     |     |
|------------------------------------|-----|-----|
| Creditors due within a year        | 650 | 250 |

| <b>Note 8: Movements in Funds</b> | 01/07/2020 | Incoming Resources | Outgoing Resources | 30/06/2021 |
|-----------------------------------|------------|--------------------|--------------------|------------|
| General funds                     | -148       | 40,671             | 29,605             | 10,918     |