

THE TRUSTEES OF
TABERNACLE MINISTRIES
INDEPENDENTLY EXAMINED
ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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TABERNACLE MINISTRIES
TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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TABERNACLE MINISTRIES
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

TRUSTEES:

Mark Hudson (Chair)
Joylette Hudson
Neil Martin
Leahanna Watson

CHARITY NUMBER:

1174775

PRINCIPAL ADDRESS:

Clapham High Street
118 Clapham High Street
Bedford
Bedfordshire
MK41 6BS

INDEPENDENT EXAMINER

PAB SERVICES

BANKERS:

Lloyds Bank PLC
95 George Street
Croydon
Chelmsford
CR9 2NS

TABERNACLE MINISTRIES

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FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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TABERNACLE MINISTRIES

TRUSTEES' REPORT

YEAR ENDED 30TH SEPTEMBER 2023

The Trustees present their report and accounts for the year ended 30th September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Church's Trust Deed, The Charities Act 2007 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

By the grace of God and the continuing help of our supporters we were able to meet many of our objectives for the year.

We reiterate our mandate as contained in the Trust document:

- a) the celebration of public worship
- b) the teaching of the Christian Faith
- c) mission and evangelism
- d) pastoral work, including visiting the sick and the bereaved
- e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- f) the support of other charities' in the UK and Overseas

Structure, Governance and Management

The Church was registered as an independent Charity on 1st October 2017

The Members of the Trustees who served during the year were:-

Mark Hudson	-	Chair
Joylette Hudson	-	Is now Senior Pastor and Chair of Trustees (Jan 2024)
Neil Martin	-	Joined on 31 st July 2023
Leahanna Watson	-	Joined on 31 st July 2023

Existing Trustees by resolution, appoints new Trustees at planned meetings. The Board of Trustees who make the financial and management decisions oversee the activities of the church. The spiritual and educational guidance of the congregation is delegated to the Pastor, Elders and Departmental Leaders who are appointed by the Pastor. (see governing document for more detail)

Objectives.

The Church's objectives are the advancement of Christian and other charitable purposes and in particular, to further education in the basic principles of Christian morality.

TABERNACLE MINISTRIES
TRUSTEES' REPORT
YEAR ENDED 30TH SEPTEMBER 2023

Activities For The Year

Policies and Procedures

We have policies in place covering DBS procedures, we engage an outside consultant to manage this on our behalf.

Child Protection

We take child protection and the vulnerable seriously, our voluntary workers who work with children have undergone Disclosure Barring Service (DBS) checks.

TABERNACLE MINISTRIES

TRUSTEES' REPORT

YEAR ENDED 30TH SEPTEMBER 2023

Annual Report 2022-2023

Aim and purposes

Tabernacle Ministries aims to promote the Good News of the Gospel of Christ which is the whole mission of the church, through pastoral support, evangelism, Biblical teaching and reaching out to children and young people, through our children and youth work via a community youth club. We aim to be a community where people can find acceptance, friendship and support.

Objective and Activities

The ministry is committed to providing an environment where people can worship freely and to become a part of the Tabernacle community. Worship takes place through our main Sunday services and in-depth Bible Study programme on Wednesday evenings. We practise worship through prayer, music and Bible study of the Holy Scriptures.

Our activities enable people to live their lives of faith through their every day lives, and the ministry supports this through:

- Worship services, where we can express our worship through music, preaching and teaching.
- Bible Studies where we learn about what it means to be a Christian.
- Bible Studies where we learn about the power of the Holy Spirit and how He empowers and equips Christian's to walk in their purpose, living a life that is transformed and fulfilling.
- Pastoral support which includes counselling from a professionally qualified counsellor.
- Sunday School: teaching the next generation about the transforming love of God.
- Children's Club: providing a safe and enjoyable space to play and have fun.
- Youth Club: providing a safe space to explore hard questions in life and how to live the Christian live as a young person, with all the challenges that brings.
- Women's ministry: our women's ministry is about nurturing women and empowerment.
- Men's ministry: our men's ministry is about developing men to stand strong as men walking in Kingdom mentality and headship.

Achievements:

This year saw the re-building in the aftermath of Covid-19, we have learnt to provide a safe and warm environment through our face-to-face ministry as well as maintaining our online presence for those who are unable, or uncertain about joining the live services. Our Sunday Worship services continued to be vibrant with people experiencing the love of God in a powerful way. People have been touched and broken lives given a sense of hope and restoration. There has been a great enthusiasm for Bible Study and people continue to visit the ministry, and enquiries about how to become a member.

The leadership continue to work creatively to ensure a safe community where people are able to have fellowship, hear sermons and engage with Biblical teaching. We are welcoming of all and continue to see people engaging with the ministry from the local community and around the world. Our Children and Youth Ministry has returned to face-to-face to ensure that our children and young people can engage and participate in age appropriate ways with learning about the love of God.

Current services are arranged as follows:

- First Sunday of the month is focused on the Lord's Supper.
- Third Sunday is our Children and Youth Service.
- Each Fourth Sunday afternoon we hold a session for the women and men to explore the Bible and topics of interest. We have a bring and share lunch together and it is time to develop relationships.
- Every last Saturday evening we have a monthly prayer meeting.

TABERNACLE MINISTRIES

TRUSTEES' REPORT

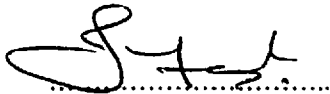
YEAR ENDED 30TH SEPTEMBER 2023

Conclusion

We, the Trustees of the Tabernacle Ministries Charity, according to the commission given to us in St. Matthew 28: 19-20, "Therefore, go and make disciples of all nations baptising them in the name of the father and the Son and of the Holy Spirit, teaching them to obey everything that I have commanded you"

We would like to take this opportunity to thank all our supporters for your contributions and help throughout the past year without you we could not have achieved all we did.

On behalf of the Board of Trustees: -



Pastor Joylette Hudson
Chair/Deputy Chair

Dated: 10/07/2024

TABERNACLE MINISTRIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TABERNACLE MINISTRIES

We report on the Accounts of the Charity for the year ended 30th September 2023 which are set out on Page 8 to 15.

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 our 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 our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with general Directions given by The Charity Commission. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, there were some matters which has come to our attention this has been dealt with via a letter to trustees, other than the letter to trustees there are no other matters: -

1. which gives us reasonable cause to believe that, in any material respect, the requirements: -
to keep accounting record in accordance with Section 130 of the Charities Act;
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

PAB Services
c/o 39 Fleet Street
Aylesbury
Bucks
HP20 2PA

Dated: 11/07/24

Peter Bruce 

TABERNACLE MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
		£	£	£	£
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	24,523	-	24,523	21,336
Rental, investment and other income	3	-	-	-	-
		<u>24,523</u>	<u>-</u>	<u>24,523</u>	<u>21,336</u>
Incoming resources from charitable activities	4	2,466	-	2,466	3,857
Total incoming resources		<u>26,989</u>	<u>-</u>	<u>26,989</u>	<u>25,193</u>
<u>Resources expended</u>					
	5				
Charitable activities					
Church activities		28,141	-	28,141	26,712
Premises related cost		-	-	-	-
Total charitable expenditure		<u>28,141</u>	<u>-</u>	<u>28,141</u>	<u>26,712</u>
Governance costs		600	-	600	600
Total resources expended		<u>28,741</u>	<u>-</u>	<u>28,741</u>	<u>27,312</u>
Net surplus/loss for the year		(1,752)		(1,752)	(2,119)
Net movement in funds					
Fund balances at 30 September 2022		<u>3,477</u>		<u>3,477</u>	<u>5,596</u>
Fund balances at 30 September 2023	16	1,725	-	1,725	3,477
Adjustment Re Balance Sheet		-	-	-	-
Fund balances at 30 September 2023 Final		<u>1,725</u>	<u>-</u>	<u>1,725</u>	<u>3,477</u>

TABERNACLE MINISTRIES

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
Fixed assets			
Tangible assets	11	-	-
Current assets			
Debtors	12	2,231	2,231
Investments	13	-	-
Cash at Bank and in Hand	13	694	1,846
		<u>2,925</u>	<u>4,077</u>
Creditors: amounts falling due within One year	14	<u>(1200)</u>	<u>(600)</u>
Net current assets		1,725	3,477
Total assets less current liabilities		<u>1,725</u>	<u>3,477</u>
Creditors: amounts falling due in more than One year	15		
Net assets		<u>1,725</u>	<u>3,477</u>
Income funds			
Reserves B/F funds		3,477	5,596
Unrestricted funds Movement		(1,752)	(2,119)
	17	<u>1,725</u>	<u>3,477</u>

Approved by the Trustees on 10/7/2024


..... Chairman
Joylette Hudson


..... Trustee
Neil Martin

TABERNACLE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. Accounting Policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and The Charities Act 2011.

1.2 Incoming resources

Income including that gifted under the Gift Aid Scheme is taken into account when received by the Charity or notified to us by Inland Revenue. Income received in circumstances where a claim for repayment of tax has been or will be made to the Inland Revenue is shown net with tax recoverable shown separately. Any amounts of tax reclaimed and notified but not yet received from H M Revenue & Customs is shown within the Charity's debtors.

Interest and rental income are taken into account when receivable.

1.3 Resources expended

Expenditure is taken into account when incurred by the Charity regardless of when payment is made and is allocated to the appropriate heading in the Accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become constructive obligations of the Charity.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold property are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:-

Fixtures, fittings & equipment	10% - 25% on cost
Motor vehicles	25% on reducing balance
Computer & Other equipment	33.33% on cost

Investments

Current asset investments are stated at market value.

1.6 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.7 Commitments for future expenditure

Other than normal commitments under contracts of employment, there are no contractual obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure, which is not legally enforceable or become constructive obligations, amounts are set aside into funds designated for the purpose.

TABERNACLE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Donations and legacies

	<u>2023</u>	<u>2022</u>
	£	£
Donations and gifts	24,523	21,336
Premises Renovation Fundraising		-
	<u>24,523</u>	<u>21,336</u>

3. Rental and investment income

	<u>2023</u>	<u>2022</u>
	£	£
Rental Income	-	-
Insurance Claim/Debit Card Claim	-	-
Interest received	-	-
Refund TFL	-	-
	<u>-</u>	<u>-</u>

4. Incoming resources from charitable activities

	<u>2023</u>	<u>2022</u>
	£	£
Gift Aid tax recovered	2,466	3,857
Conference Income	-	-
	<u>-</u>	<u>-</u>

5. Total resources expended

	<u>Other costs</u>	<u>Grant Funding</u>	<u>Total 2023</u>	<u>Total 2022</u>
	£	£	£	£
Charitable activities				
<u>Church activities</u>				
Activities undertaken directly	23,153	-	18,384	18,384
Donations and gifts	4,988	-	4,988	8,328
Support costs	-	-	-	-
Total	<u>28,141</u>	<u>-</u>	<u>28,141</u>	<u>26,712</u>
<u>Costs of Investments/Premises</u>				
Improvements to Premises Spend	-	-	-	-
	<u>28,141</u>	<u>-</u>	<u>28,141</u>	<u>26,712</u>
Governance costs	600	-	600	600
	<u>28,741</u>	<u>-</u>	<u>28,741</u>	<u>27,312</u>

Governance costs includes Independent Examiner fee.

TABERNACLE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. Activities undertaken directly	<u>2023</u>	<u>2022</u>
	£	£
Other costs relating to church activities comprise: -		
Pastoral fees and expenses	-	-
Printing & Stationary & Advertising	387	1,792
Light and heat	-	-
General Expenses	14,017	6,693
Telephone & Computer Charges, Intuit	1,691	582
Motor expenses	1,516	418
Vanquis Bank	-	-
Gary Williams (Gaw Design Ltd)	-	-
Insurance	597	541
Professional Fees & Other Exp (Includes Premises hire below)	345	1,553
Bank Charges	20	40
Close premium Finance	-	-
Bedford Borough Council	1,455	-
Refreshments	1,528	1,716
E-spined	1,597	5,049
	<u>23,153</u>	<u>18,384</u>
Other costs relating to Improving Building		
Premises Hire	-	505
Professional Fees	-	-
Architect Fees	-	-
Building Control	-	-
	<u>-</u>	<u>505</u>
7. Donations & Gifts	<u>2023</u>	<u>2022</u>
	£	£
Gifts: Artist, Preachers, Musicians etc	4,988	8,328
Grants to individuals	-	-
	<u>4,988</u>	<u>8,328</u>

TABERNACLE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8. Support costs	<u>2023</u>	<u>2022</u>
	£	£
Administrative expenses	-	-
Repairs		-
Staff costs		-
Depreciation		-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

9. Trustees

The following trustees (or any persons connected with them) received either fees or remuneration or expenses or love gifts excluding mileage during the year for Pastoral or Professional/Administrative services to the church:
 Pastor Mark Hudson received £4,105 in love gifts for year ended 30th September 2023.

10. Employees

Number of employees

The average monthly number of employees during the year was:-

	<u>2023</u> <u>Number</u>	<u>2022</u> <u>Number</u>
Administration	0	0
	<u>0</u>	<u>0</u>

There were no employees whose annual emoluments were £60,000 or more.

11. Tangible fixed Assets

	<u>Land and buildings</u> £	<u>Fixtures, fittings & equipment</u> £	<u>Motor vehicles</u> £'000s	<u>Total</u> £'000s
Cost or valuation				
At 1 October 2022	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 October 2022	-	-	-	-
Charge for the year	-	-	-	-
Eliminated on disposal	-	-	-	-
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 30 September 2022	-	-	-	-
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

TABERNACLE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

12. Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Income Tax Recoverable	-	-
Other Debtors	2,231	2,231
Prepayments and Accrued Income		
	<u>2,231</u>	<u>2,231</u>

13. Current asset investments

These comprise short term deposits.

14. Creditors: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Property loans	-	-
Other Creditors	-	-
Accruals:(Independent Examination)	1,200	600
	<u>1,200</u>	<u>600</u>

15. Creditors: amounts falling due in more than one year

	<u>2023</u>	<u>2022</u>
	£	£
Loans re Improvement to buildings	-	-
	<u>-</u>	<u>-</u>

16. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for the specific purpose of meeting the costs of acquisition of land and buildings and other capital expenditure:-.

	<u>Balance at 1 Oct 2022</u>	<u>Movement in funds Incoming Resources</u>	<u>Resources Expended</u>	<u>Balance at 30 Sept 2023</u>
	£	£	£	£
Building and capital expenditure fund	-	-	-	-
Capitalised Expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

TABERNACLE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

17. Analysis of net assets between funds

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total</u>
	£	£	£
Fund balances at 30 September 2023 are represented by:-			
Tangible fixed assets: Church Building	-	-	-
Current assets	2,925	-	2,925
Creditors: amounts falling due within one year	(1,200)	-	(1,200)
Creditors: amounts falling due in more than one year	-	-	-
	<u>1,725</u>	<u>-</u>	<u>1,725</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Unrealised gains included above:			
On tangible fixed assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Reconciliation of movements in unrealised gains			
Unrealised gains at 1 October 2022	-	-	-
Revaluation in year	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Unrealised gains at 30 September 2023	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>£</u>	<u>£</u>	<u>£</u>

18. Cash Flow Statement

	£
Opening Bank/Cash Balance	1,846
Increase/(decrease) in Creditors	600
W.I.P Fixed Asset	-
Surplus/Deficit	(1,752)
(Increase)/Decrease in Debtors	-
Closing Bank/Cash Balance 30/09/23	<u>694</u>