



**CHRIST ENCOUNTERS TABERNACLE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Charity registration number NIC107861 (Northern Ireland)**

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ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# CHRIST ENCOUNTERS TABERNACLE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Al Steele  
K Davidson  
G McMurray  
DJ Proctor

### Charity number

### Principal address

c/o Mr Gary Alcorn  
2 Beechfield Mews  
Lisburn  
Co Antrim  
BT28 1NR

### Independant examiner

GMcG Portadown  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

### Bankers

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

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# CHRIST ENCOUNTERS TABERNACLE

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# CHRIST ENCOUNTERS TABERNACLE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's church's statement of faith, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The Church remains steadfast in its objective of proclaiming the Christian faith by sharing the gospel of Jesus Christ as set out in the Word of God. The Church stands on the principle that the Word of God is inspired, not driven by man, but by the One true and living God. The Church promotes this as the highest authority by which man should live and teaches this through its ministries.

The Church itself carries out this mission by conducting two services every Sunday, morning and evening, as well as mid-week meetings for prayer and Bible study, along with various other meetings. The Church is broadcast live and it caters for everyone from the youth to the elderly, which are themselves a charitable benefit to the community and abroad.

The trustees have paid due regard to the guidance issued by the Charity Commission NI in deciding what activities the church should undertake, in matters such as appointing and paying of Trustees (if applicable), basic financial controls, compiling and filing annual reports as well as its role in safeguarding through its ministries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

The Church has continued to grow through the new reporting period. The Church's original building remains at 33–35 Mill Street, Gilford. During the early part of 2021, the Church relocated to 39 Hunters Hill Road, Gilford to a purpose-built Marquee to better assist with the growth in numbers. The Church in Gilford remains at a capacity of 120, whereas the marquee has allowed for 300+ worshippers to gather safely. Weekly attendances average 360.

The Church's online ministry is streamed live every Sunday, both services, on Social Media platforms as well as YouTube. The growth in numbers has also seen sustained growth, being watched from all corners of the United Kingdom and Ireland. Globally the Church reaches the USA, Canada, Australia, mainland Europe and India. **Acts 1:8 "But ye shall receive power, after that the Holy Ghost is come upon you: and ye shall be witnesses unto me both in Jerusalem, and in all Judaea, and in Samaria, and unto the uttermost part of the earth".**

Over the financial reporting year attendances have been strong, with the Word of God preached faithfully, with many coming to a saving faith in Christ. The Church also had several Baptismal Services through the reporting year, with 39 undergoing the ordinance of 'believer's baptism' as outlined in the Scriptures. Further, due to the ongoing growth the Church publicly received new members into fellowship in early December 2024, to add to the existing 250+.

#### Events and Church activities

- Embrace Socials Youth occurs on the last Sunday of every month after the evening church meeting. This accommodates up to 200+ young people from many denominations in the local area, not just CET
- Women's Fellowship second Tuesday every month
- Men's Fellowship last Thursday every month
- Little Ones Pre-School every Thursday
- CET Youth last Sunday in every month, with approx. 50 young people aged 11+
- CET Children's Church every Sunday morning, with approx. 45 children aged 4–11
- Lighthouse Children's Ministry – every Friday, for all the children aged 4–11 across the whole community
- Golden Years Senior meeting - dinner and meeting
- Taking children's meeting in Gilford primary school and supplying books
- Flower arranging by Handfuls of Purpose, a ministry the Church uses to reach those in need)
- Food distribution and practical help (helping people in need with furniture/decorating)
- Grief share – Usually run over a six-week period, when the need arises

# **CHRIST ENCOUNTERS TABERNACLE**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Missions and Outreach**

The Church continued its witness, not only in Gilford, but in the surrounding areas, reaching out with the Gospel message. Several events took place in the reporting year:

Gospel Goal Mission – 2<sup>nd</sup> – 9<sup>th</sup> March 2025 (Ballytyrone Orange Hall) Loughgall

Encounter Youth Ministry Bible Study (CET Youth) 9<sup>th</sup> March 2025

Mission Armagh City Hotel – 8<sup>th</sup> – 10<sup>th</sup> October 2024

Mission Belmont Hotel – Banbridge 21<sup>st</sup> – 23<sup>rd</sup> May 2024

The Church paid for the events, or had costs donated. Further Gospel Missions are planned in the coming months.

#### **Building at 33–35 Mill Street**

The Trustees are committed to using the building in Gilford weekly, as the Church ministries continued to grow. Relocating those smaller services and meetings back to the Church building in Gilford would allow for better facilities and superior location, especially for the youth.

#### **Financial review**

The principal source of income is the voluntary giving of its members and visitors. These come in the form of collection into bags at each service. The second main source is paid through online banking as well as gift donations.

The current main expense is that of the Pastor's salary, as well as day to day running costs of the Tent, and any subsequent needs of the building.

The charity's financial results are set out in detail on pages 7-11.

There is an overall surplus of funds for the year of £219,700 (2024 - £182,351) which accumulate as unrestricted funds.

#### **Reserves**

Christ Encounters Tabernacle aims to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

#### **Structure, governance and management**

The charity was registered with the Charity Commission for Northern Ireland on 17 May 2021.

The Church is run by the named Trustees, and those who has served during the financial period of the financial statements were:

- Pastor Ken Davidson
- Mr Andrew Steele
- Mr Glenn McMurray
- Mr Jeff Proctor

Mr Gary Alcorn has and holds the position of Treasurer.

The Trustees, as the Oversight of the Church, have the power to elect Elders and positions of responsibility within the Church.

Glenn McMurray continues in his role as Assistant Pastor.

The Church continues with 16 of the 17 deacons who were brought into service, as nominated by Trustees and elected by the members.

# CHRIST ENCOUNTERS TABERNACLE

## TRUSTEES' REPORT (CONTINUED)

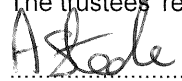
FOR THE YEAR ENDED 31 MARCH 2025

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Principal address:  
39 Hunters Hill Road  
Gilford  
Co Armagh  
BT63 6AH

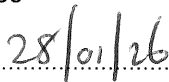
Charity Registration No: NIC107861

The trustees' report was approved by the Board of Trustees.

  
.....

Al Steele

**Trustee**

Date:   
.....

## CHRIST ENCOUNTERS TABERNACLE

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF CHRIST ENCOUNTERS TABERNACLE

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 12.

#### Responsibilities and basis of report

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- that there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



CM McCarter FCA

GMcG PORTADOWN  
17 Mandeville Street  
Portadown  
Craigavon  
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Date: 28 January 2026

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# CHRIST ENCOUNTERS TABERNACLE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	2	249,008	235,401
Charitable activities	3	-	6,390
Investments	4	10,002	6,407
Other income	5	47,357	22,325
<b>Total income</b>		306,367	270,523
<b>Expenditure on:</b>			
Charitable activities	6	86,667	88,172
<b>Total expenditure</b>		86,667	88,172
<b>Net income and movement in funds</b>		219,700	182,351
<b>Reconciliation of funds:</b>			
Balances introduced		-	352,169
Fund balances at 1 April 2024		696,658	514,307
<b>Fund balances at 31 March 2025</b>		916,358	696,658

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRIST ENCOUNTERS TABERNACLE

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		135,731		139,281
<b>Current assets</b>					
Debtors	11	1,720		854	
Cash at bank and in hand		780,892		560,213	
		<u>782,612</u>		<u>561,067</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,985)</u>		<u>(3,690)</u>	
Net current assets			<u>780,627</u>		<u>557,377</u>
<b>Total assets less current liabilities</b>			<u>916,358</u>		<u>696,658</u>
<b>Income funds</b>					
Unrestricted funds			<u>916,358</u>		<u>696,658</u>
			<u>916,358</u>		<u>696,658</u>

The financial statements were approved by the trustees on 28/01/26



Al Steele  
Trustee

# CHRIST ENCOUNTERS TABERNACLE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Christ Encounters Tabernacle is a charity, registered with the Charity Commission in Northern Ireland. Its principal address is 39 Hunters Hill Road, Gilford, Co Armagh, BT63 6AH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CHRIST ENCOUNTERS TABERNACLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	No depreciation
Fixtures and fittings	20% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CHRIST ENCOUNTERS TABERNACLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	249,008	235,401

#### 3 Charitable activities

	Unrestricted funds 2024 £
Charity shop sales	6,390

# CHRIST ENCOUNTERS TABERNACLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,002	6,407

### 5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gift Aid receivable	47,357	22,325

### 6 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Utilities	8,464	10,843
Repairs	1,887	3,055
Computers, IT and licenses	742	518
Printing and stationery	6,552	2,728
Telephone	810	1,129
Charity shop wages	-	7,150
Payments to Pastor	32,076	33,622
Ministry and outreach	13,980	15,044
Depreciation	5,243	3,838
Sundry	-	2,700
Legal and professional	-	1,500
Charitable expenditure heading 15	10,970	-
	80,724	82,127
Share of support costs (see note 7)	3,958	4,055
Share of governance costs (see note 7)	1,985	1,990
	86,667	88,172

# CHRIST ENCOUNTERS TABERNACLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs allocated to activities

	2025 £	2024 £
Bank charges	354	320
Payments to Pastor	3,564	3,735
Governance costs	1,985	1,990
	<u>5,903</u>	<u>6,045</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

### 10 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2024	120,000	27,820	-	147,820
Additions	-	-	1,693	1,693
	<u>120,000</u>	<u>27,820</u>	<u>1,693</u>	<u>149,513</u>
At 31 March 2025	120,000	27,820	1,693	149,513
<b>Depreciation and impairment</b>				
At 1 April 2024	-	8,539	-	8,539
Depreciation charged in the year	-	4,820	423	5,243
	<u>-</u>	<u>13,359</u>	<u>423</u>	<u>13,782</u>
At 31 March 2025	-	13,359	423	13,782
<b>Carrying amount</b>				
At 31 March 2025	<u>120,000</u>	<u>14,461</u>	<u>1,270</u>	<u>135,731</u>
At 31 March 2024	<u>120,000</u>	<u>19,281</u>	<u>-</u>	<u>139,281</u>

# CHRIST ENCOUNTERS TABERNACLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	(1)	-
Prepayments and accrued income	1,721	854
	<u>1,720</u>	<u>854</u>

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,985	3,690
	<u>1,985</u>	<u>3,690</u>

### 13 Related party transactions

During this financial year gifts were made to, Pastor K Davidson £500, Mrs A Davidson £400, flowers to Penelope £180 and £10,000 to Rehoboth Church.

During the year the trustees, as church members, made donations to the charity by way of general church offerings.