

CHRIST TABERNACLE - PEOPLE WHO CARE

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2020

CHRIST TABERNACLE - PEOPLE WHO CARE
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For the year ended 31 March 2020

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CHRIST TABERNACLE - PEOPLE WHO CARE

Report of the Trustees For the year ended 31 March 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Please see the Trustee Annual Report on Appendix One.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	CHRIST TABERNACLE - PEOPLE WHO CARE
Charity registration number	1082153
Principal address	Suite 104 Unit 1 Thornton Road Eley Estate Edmonton London N18 3BA

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Charmaine Smith
Maria Hart
Dennis Martin
(Appointed: 10 November 2019)

Independent examiner	Emmanuel Mensah FMAAT MBA Office Suites 1 - 2 185 Angel Place, Fore Street London N18 2UD
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Approved by the Board of Trustees and signed on its behalf by

.....
Dennis Martin
Chair

CHRIST TABERNACLE - PEOPLE WHO CARE
Independent Examiners Report to the Trustees
For the year ended 31 March 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Emmanuel Mensah FMAAT MBA
Office Suites 1 - 2
185 Angel Place, Fore Street
London
N18 2UD

15 December 2020

CHRIST TABERNACLE - PEOPLE WHO CARE
Statement of Financial Activities
For the year ended 31 March 2020

	Notes	Unrestricted funds £	2019 £
Income and endowments from:			
Donations and legacies	2	85,028	37,634
Investments	3	299	40
Other income	4	2,239	321
Total		87,566	37,995
Expenditure on:			
Raising funds	5	(38,118)	(28,212)
Charitable activities	6/7	(33,297)	(24,257)
Total		(71,415)	(52,469)
Net income/expenditure		16,151	(14,474)
Reconciliation of funds			
Total funds brought forward		3,323	17,797
Total funds carried forward		19,474	3,323

CHRIST TABERNACLE - PEOPLE WHO CARE
Statement of Financial Position
As at 31 March 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	12	860	594
		860	594
Current assets			
Debtors	13	2,857	-
Cash at bank and in hand		17,280	3,977
		20,137	3,977
Creditors: amounts falling due within one year	14	(1,523)	(1,248)
Net current assets		18,614	2,729
Total assets less current liabilities		19,474	3,323
Net assets		19,474	3,323
The funds of the charity			
Unrestricted income funds	15	19,474	3,323
Total funds		19,474	3,323

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Dennis Martin
Chair

CHRIST TABERNACLE - PEOPLE WHO CARE

Notes to the Financial Statements For the year ended 31 March 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

CHRIST TABERNACLE - PEOPLE WHO CARE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2020 £	2019 £
Unrestricted funds		
Donations received	85,028	37,634
	85,028	37,634

3. Investment income

	2020 £	2019 £
Unrestricted funds		
Bank interest receivable	-	40
Other investment income	299	-
	299	40

4. Other income

	2020 £	2019 £
Unrestricted funds		
Other income	2,239	321
	2,239	321

CHRIST TABERNACLE - PEOPLE WHO CARE
Notes to the Financial Statements Continued
For the year ended 31 March 2020

5. Expenditure on generating donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Support costs	38,118	28,212
	38,118	28,212

6. Costs of charitable activities by fund type

	2020	2019
	£	£
Unrestricted funds		
Advancement of Christian Faith	32,374	23,609
Support costs	923	648
	33,297	24,257

7. Costs of charitable activities by activity type

	2020	2019
	£	£
Activities undertaken directly		
Advancement of Christian Faith	33,297	24,257

8. Analysis of support costs

	2020	2019
	£	£
Governance costs	39,041	28,860

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Accountancy fees	2,877	2,792
Independent examiner's fees	923	648

CHRIST TABERNACLE - PEOPLE WHO CARE
Notes to the Financial Statements Continued
For the year ended 31 March 2020

10. Staff costs and emoluments

Total staff costs for the year ended 31 March 2020 were:

	2020	2019
	£	£
Salaries and wages (volunteer costs)	37	1,487
	<u>37</u>	<u>1,487</u>

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
At 01 April 2019	231	231	363	825
Additions	266	-	-	266
Transferred	-	(231)	-	(231)
At 31 March 2020	<u>497</u>	<u>-</u>	<u>363</u>	<u>860</u>
Net book values				
At 31 March 2020	<u>497</u>	<u>-</u>	<u>363</u>	<u>860</u>
At 31 March 2019	<u>231</u>	<u>231</u>	<u>363</u>	<u>825</u>

13. Debtors

	2020	2019
	£	£
Amounts due after more than one year:		
Amounts due by group and associated undertakings	2,857	-
	<u>2,857</u>	<u>-</u>

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	600	600
Accruals and deferred income	923	648
	<u>1,523</u>	<u>1,248</u>

CHRIST TABERNACLE - PEOPLE WHO CARE
Notes to the Financial Statements Continued
For the year ended 31 March 2020

15. Movement in funds

Unrestricted Funds

	Balance at 01/04/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2020 £
<i>General</i>				
General	3,323	87,566	(71,415)	19,474
	3,323	87,566	(71,415)	19,474

Unrestricted Funds - Previous year

	Balance at 01/04/2018 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2019 £
<i>General</i>				
General	17,797	37,995	(52,469)	3,323
	17,797	37,995	(52,469)	3,323

Purpose of unrestricted Funds

General

These are funds general in nature, and are available to Trustees to be applied at their discretion within the objects of the Church.

Purpose of restricted funds

Restricted Funds

For restricted activities within the Church's objects.

16. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	860	8,114	8,974
Restricted funds			
Restricted Funds	-	10,500	10,500
	860	18,614	19,474

CHRIST TABERNACLE - PEOPLE WHO CARE
Notes to the Financial Statements Continued
For the year ended 31 March 2020

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	594	1,437	2,031
Restricted funds			
Restricted Funds	-	1,292	1,292
	594	2,729	3,323

CHRIST TABERNACLE - PEOPLE WHO CARE
Detailed Statement of Financial Activities
For the year ended 31 March 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	85,028	37,634
	85,028	37,634
Investments		
Bank interest receivable	-	40
Savings & investments	299	-
	299	40
Other income		
Other income	2,239	321
	2,239	321
Total incoming resources	87,566	37,995
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(32,374)	(23,609)
	(32,374)	(23,609)
SUPPORT COSTS		
Governance costs		
Premises, Accountancy & Other office costs	(38,118)	(28,212)
Independent examiner's fees	(923)	(648)
	(39,041)	(28,860)
Total resources expended	(71,415)	(52,469)
Net Income	16,151	(14,474)



Trustees' Annual Report for the period

From 01/04/2019 **Period start date To** 31/03/2020 **Period end date**

Charity name: Christ Tabernacle/People Who Care/Friends in Need

Charity registration number: 1082153

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(i) To advance the Christian faith in accordance with the Statement of Faith/Beliefs outlined in the schedule hereto and by such means as are charitable to further the religious and other charitable works of the Church in the United Kingdom or elsewhere as the Trustees may from time to time think fit;</p> <p>(ii) To advance education in accordance with the Christian Principles by such means as the Trustees of the Church may from time to time think fit including by means of establishing and operating any educational establishment or establishments in the United Kingdom and elsewhere;</p> <p>(iii) To promote and fulfil such other Charitable purposes beneficial to the members of the Church (the Church consisting of members of the community), or in the Community in the areas where the Church may from time to time be operating in the United Kingdom or elsewhere as the Trustees may from time to time think fit.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Activities include:</p> <p>Sunday Worship Service</p> <p>Bible classes – Main Bible Study, New life Development, Baptism classes and Sunday School for children aged 3 to 11 years</p> <p>Make grants to individuals, provided Christmas Shoe box donations - "Operation Christmas Child",</p> <p>Feed the Homeless and gave Benevolence Funds for those who were in need in the church and the wider community.</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Christ Tabernacle functions as a direct result of the faithful commitment of numerous volunteers in every department. The paid members of staff are composed of four freelance musicians.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Worship</p> <p>Christ Tabernacle is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, The "New Life Development". As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life: <u>Baptisms</u> we thank God for the gift of the persons new life in Christ. <u>Baby Dedications</u> we thank God for the creation, protection and Christian growth of a child's life. <u>Funeral Services</u> friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.</p> <p><u>Marriage</u> we thank God in acknowledgement of a member's Christian matrimony.</p>

		<p>Pastoral Care Some members of our church are unable to attend church due to sickness. Reverend Michael Lamaswala along with members of the ministerial board has visited all church members who have requested it, either at their homes or in hospital to keep them in touch with church life.</p> <p>Mission and Evangelism Helping those in need is a demonstration of our faith. The Mission and Evangelism team provided food and volunteer support for “Feed the Homeless” in Waltham Forest and also provided benevolence for those in financial crisis. The members sponsored a child through “World Vision” and two Evangelistic concerts took place, one led by visiting Minister from Jamaica - Marion Hall, the other was by local visiting UK singers and poets.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	Weight loss challenge to raise funds for a building.
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is Christ Tabernacle's policy to maintain a balance restricted funds for the future purchase of a church building/Life Centre
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Main source of income from charity members donations and fundraising activities also through the claiming of our gift aid. Building Fund – for the future purchase of a church building/Life Centre.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	General Board/Trustees Board

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>New trustees to be given role and responsibilities upon appointment and will shadow the present trustees in the role for a minimum of three months. There is also the option to attend NCVO trustee training events.</p> <ul style="list-style-type: none"> • Code of Conduct • Financial Controls • Fraud Prevention • Safeguarding • Privacy Policy
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>Christ Tabernacle started with 4 people and has grown considerably since then. The Senior Pastor and Trustees of the Charity govern it.</p> <p>The Pastor is the effective Chief Executive of the Church with a board of lay ministers who assist him with the day-to-day running of the church.</p>
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Christ Tabernacle
Other name the charity uses	People Who Care/ Friends in Need
Registered charity number	1082153
Charity's principal address	<p>Suite 104 Unit 1 Thornton Road, Eley Estate Edmonton N18 3BA</p>

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dennis Martin	Chair	Dec 2019	
2	Maria Hart	Temp Treasurer		
3	Charmaine Smith	Chair	Up until 2019	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Emmanuel Mensah	New Horizons Services LTD, 185 Angel Place, Fore Street, LONDON N18 2UD

Name of chief executive or names of senior staff members (Optional information)

Rev Michael Lamaswala

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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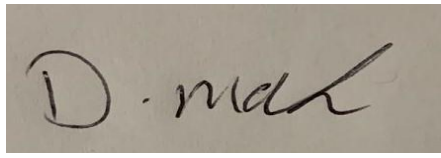
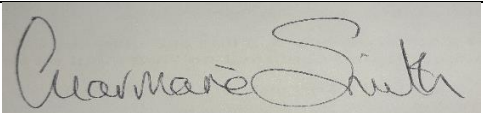
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Dennis Martin	Charmaine Smith
Position (eg Secretary, Chair, etc)	Chair	Trustee
Date	15/11/20	