Charity Commission Registered number: 1151863

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

Report and Financial Statements

For the Year ended 31 March 2026

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2026

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GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2026

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 2026

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 2026. 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.

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 £60,957 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.

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 2026, 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.

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 2026. 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
29th September, 2026.

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 2026, 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

29th September, 2026.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2026

	Notes	Un-restricted funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	35,875	11,000	46,875	66,996
Other income	3	14,082	-	14,082	20,214
TOTAL INCOMING RESOURCES		49,957	11,000	60,957	87,210
RESOURCES EXPENDED					
Cost of Generating Funds		46,019	-	46,019	41,206
Charitable activities/Event	4		-	-	38,985
Governance	5	700	-	700	14,433
TOTAL RESOURCES EXPENDED		46,719	-	46,719	94,625
Net income/(outgoing) resources		3,238 0	11,000	14,238	(7,415)
Total funds brought forward		17,597	-	17,597	25,012
Total funds carried forward		20,836	11,000.00	31,836	17,597

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 2026

	£	2026 Total £	2025 Total £
FIXED ASSETS			
Tangible Assets		-	-
CURRENT ASSETS			
Debtors		15,321	8,586
Cash at bank and in hand		16,915	9,211
		32,236	17,797
Current Liabilities			
Creditors: amounts falling due within one year		(400)	(200)
Total Asset Less Current Liabilities		31,836	17,597
Current Liabilities			
Creditors: amounts falling due more one year		0	0
NET ASSETS		31,836	17,597
FINANCED BY:			
Unrestricted funds		20,836	17,597
Restricted Funds		11,000	-
TOTAL FUNDS		31,836	17,597

For the year ending 31 March 2026, 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
29th September, 2026.

GOD'S TABERNACLE INTERNATIONAL MINISTRIES (GTIM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2026

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 2026

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
General Donations	35,875	11,000	46,875	66,996
	35,875	11,000	46,875	66,996

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Gift-Aid/Interest Received	14,082	-	14,082	20,214
Grants/other Govt Support	-	-	-	-
Other income	1	-	-	-
	14,083	-	14,082	20,214

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Equipment Expensed	50	-	50	12,664
Rent of Church building	2,625	-	2,625	11,172
Storage	19,797	-	19,797	3,029
Software	150	-	150	-
Telephone & Internet	2,617	-	2,617	3,229
Building Project		-	-	7,074
Utility		-	-	7,760
Hotel	230	-	230	3,200
Mission/Events		-	-	11,977
Insurance		-	-	1,544
Depreciation		-	-	1,131
Solicitor Fee	6,694	-	6,694	11,558
Honorarum		-	-	18,630
Wages		-	-	1,304
Water	98	-	98	152
Event	13,757			
	46,019	-	32,262	94,424

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Accountancy	200	-	200	200
Other professional fees	500	-	500	-
	700	-	700	200

Note 6. TANGIBLE ASSETS

	Freehold Property £	Equipment £	2026 Total £	2025 Total £
Cost	-	11,286	11,286	11,286
Additions	-	-	-	-
Revaluation	-	-	-	-
Disposal	-	-	-	-
Total Costs	-	11,286	11,286	11,286
Depreciation				
Balance brought forward	-	11,286	11,286	10,155
Charge for the year	-			1,131
Disposal	-	-	-	-
Transfers			-	-
Balance carried forward	-	11,286	11,286	11,286
Net book value			-	-
At 31st March 2024	-	-	-	-
At 31st March 2023	-	-	-	-

Note 7. Debtors

This is made up as follows:	2026 £	2025 £
Member Loans	15,321	8,586
	15,321	8,586

Note 7. Cash at bank and in hand

	2026 £	2025 £
Cash at bank	16,915	9,211
Cash at hand		-
	16,915	9,211

Note 8. Creditors: amounts falling due within one year

This is made up as follows:	2026 £	2025 £
Accountancy Fees	400	200
Other creditors (Loan)		
	400	200

Note 9. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	17,597	49,957	(46,019)
	17,597	49,957	(46,019)
Restricted funds			
Gift Aid	-	11,000	-
	-	60,957	(46,019)

Note 9.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Cash at bank and in hand	16,915	-	16,915	9,211
Other net assets (liabilities)	(400)	-	(400)	(200)
	16,515	-	16,515	9,011

Note 10. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2026: £nil)

Note 11. 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 12. Control

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