

RESGATE CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY NUMBER: 1146080

RESGATE CHURCH
16 BURCH ROAD
NORTHFLEET
GRAVESEND
KENT
DA11 9NF

INDEX

	<u>Page</u>
Index	1
Trustee's Report	2-3
Independent Examiner's Report	4
Receipts and Payments Account	5
Statement of Assets and Liabilities	6
Notes on the financial Statements	7

RESGATE CHURCH
TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity with charity number 1146080.

The Trustees of the charity are: Pastor Isaque Leite
Mr Edson De Avila
Ms Andreia Fernando Masi Leite
Ms Micaele Fernanda Leite

The principal address of the charity is: 16 Burch Road
Northfleet, Kent
DA11 9NF

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 24TH January 2012. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

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.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church has continued to hold regular worship services in the community. This continues to have a positive impact on the members and also the wider public and this has enhanced the spiritual lives of the people that have attended the meetings. The organisation also supported missionary work in Brazil during the year.

FINANCIAL REVIEW

The income of the charity is above £109,000. This is a slight increase on the previous year and is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences in UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective. The charity has no outstanding debts and is an ongoing concern.

RESERVE 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.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 9th January 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

RESGATE CHURCH

I report on the accounts of the church for the year ended 31st December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My 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 church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

RESGATE CHURCH

ACCOUNTS FOR THE YEAR ENDED 31st December 2025

1 Receipts & Payments Account (General Purpose Fund)

Income Receipts

	£	£
	2025	2024
Tithes and Offerings	87697	77458
Other Income	0	0
Gift Aid	22098	19370
Total Receipts	<u>109795</u>	<u>96828</u>

Direct Charitable Expenditure

Hospitality	5425	3703
Repairs & Maintenance	2834	2724
Fuel	3243	3051
Admin services	2512	2010
Advertising	2375	2201
Accountant	500	499
Charity donations	8225	6291
Travel	8658	6089
Church events	11075	10209
Wages	9842	6990
Service charges	0	0
Stationary	0	0
Hall Hire	20720	19871
Welfare	0	3388
Bank charges	2472	2312
Supplies	7279	8656
Ministry expenses	7177	7970
Telephone & Internet	0	0
Light & Heat	2725	2928
Hire of equipment	0	980
Rates	61	0
Insurance	4318	3743
Mission	4101	0
	<u>103542</u>	<u>93615</u>

Other Expenditure

Fixtures & Fittings	0	0
Stationary Equipment	3543	1678
Vehicle	2119	5085
Subscriptions	0	0
Total Payments	<u>109204</u>	<u>100378</u>

Net Receipts/Payments	591	-3550
Cash Funds at start of year	<u>3374</u>	<u>6924</u>
Cash Funds at end of year	<u>3965</u>	<u>3374</u>

RESGATE CHURCH

2 Statements of Assets and Liabilities at 31st December 2025

Cash Funds	2025/£	Unrestricted Funds 2024/£
Petty cash		
Nationwide building Society	3965	3374
Total Cash Funds	3965	3374
Assets Retained for the Charity's Own use		
Fixtures & Fittings	408	510
Musical Instruments	314	393
Equipments	11162	10409
Vehicle	8781	8858
	20257	19660
Liabilities		
Accounting fee	500	500
NET ASSETS	23722	22534

Approved by the Trustees and signed on their behalf:

RESGATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under Charities Act 2011

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Staff

The church had 1 employee. All the other work was carried out by the volunteers.

PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the trustee report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

DEPRECIATION

Depreciation is calculated at 20% reducing balance method.