

(Registered Charity No –1150656)

REBIRTH TABERNACLE

REPORT OF THE TRUSTEES AND UNAUDITED ACCOUNTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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REBIRTH TABERNACLE TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purpose of the companies Act 2006, present their report with the unaudited financial statement of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.
Charity No. 1150656
Principle Office.
33 Leghorn Road
London
NW10 4PN

DIRECTORS AND TRUSTEES

The Directors of the charitable company are its Trustees for the purpose of charity law. The following Directors and Trustees served during the year:

Annette Philips
David Gayle
Joe Blair
Ophelia Powell-Brown
Oswald Davis

ACCOUNTANTS

Accounting Assist LTD
7 Bell Yard, WC2A 2JR

BANKERS

Barclays Bank PLC

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Boards role, function are responsibilities are quite clearly defined.

The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

REBIRTH TABERNACLE TRUSTEES' ANNUAL REPORT

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The members of the General Trustee Board are trustees for the purpose of charity law. New Trustees may be appointed by resolution of a meeting of the Trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the need of its group is appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their experience to assist the charity.

OBJECTIVES AND ACTIVITIES

The objectives of the charity for public benefit are to advance the Christian faith in London and in such parts of the United Kingdom as the Trustees may from time to time think fit. The charity will also from time to time undertake activities which will help in advancement of health or saving of lives and other religious activities. The charity intends to support the charitable activities by providing the building, facilities and open space.

Operational costs for this year have been supported by donations from trustees and general donations received through fund raising activities.

RISK MANAGEMENT

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken. The principal risk of the charity has been dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s). The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with aims of the charity in UK.

FINANCIAL REVIEW

The largest contribution to the charity for the year came from general offerings. The charity also receive rent from a flat within the church.

The charity currently aims to designate the total fund received less expenses for the main objective of the charity.

PLANS FOR FUTURE PERIODS

The Charity plans to develop various fundraising strategy to include community outreach. Besides community outreach and events, the Charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

TRUSTEES RESPONSIBILITIES

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

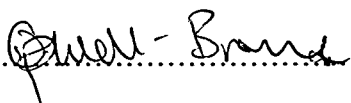
Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

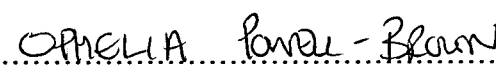
- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Trustees on and signed on their behalf by:

.....

PRINT NAME.....

Date: 25. 7. 2024

REBIRTH TABERNACLE INDEPENDENT EXAMINERS REPORT

I report on the financial statements of Rebirth Tabernacle for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Summary income and Expenditure Accounts, the Balance Sheet, the Statement of Cash Flows and related notes.

Responsibilities and basis of Report

As the trustees of the charity (and also its directors for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act are eligible for independent examination. I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the charity commission under Section 145(5)(b) of the 2011 Act.

Independent examiners statement

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

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The financial statement do not accord with those records; or
- The financial statement do not comply with the accounting requirements under Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- The financial statement have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statement to be reached.

Signed: 

Dated: 26/07/2024

Anum Hassan (FCCA)
7 Bell Yard, WC2A 2JR

REBIRTH TABERNACLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming & Endowments				
Donations and Legacies	4	49,443	49,443	31,727
Other	5	19,598	19,598	14,412
Total		69,042	69,042	46,139
Expenditure on				
Charitable Activities	6	2,255	2,255	4,329
Other	7	37,308	36,900	23,266
Total		39,562	39,562	27,595
Net Gains on Investments		-	-	-
Net Income	8	29,479	29,479	18,544
Transfers between Funds		-	-	-
Net income before other Gains / Losses		29,479	29,479	18,544
Other Gains & Losses		-	-	-
Net Movement in Funds		29,479	29,479	18,544
Reconciliation of Funds				
Fund balance brought forward		200,870	200,870	182,326
Fund balance carried forward		230,349	230,349	200,870

**REBIRTH TABERNACLE
SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
Income	69,042	46,139
Gross income for the year	<u>69,042</u>	<u>46,139</u>
Expenditure	29,059	22,574
Depreciation and charges for	10,504	
Impairment of fixed assets		5,021
Total expenditure for the year	<u>39,562</u>	<u>27,595</u>
Net income before Tax for the year	29,479	18,544
Net income for the year	<u>29,479</u>	<u>18,544</u>

REBIRTH TABERNACLE
BALANCE SHEET FOR THE YEAR ENDED 30 SEPTEMBER 2023

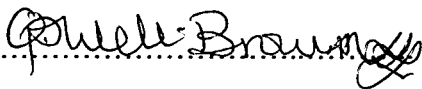
	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assests	10	175,361		150,232	
CURRENT ASSETS					
Debtors	11	13,186		8,980	
Cash at bank and in hand		43,531		42,804	
		<u>56,717</u>		<u>51,784</u>	
CREDITORS: amounts falling due within one year	12	<u>-1,729</u>		<u>-1,146</u>	
NET CURRENT ASSETS		54,988		50,638	
TOTAL ASSETS LESS CURRENT LIABILITIES			230,349		200,870
NET ASSETS EXCLUDING PENSION ASSET OR LIABILITY			<u>230,349</u>		<u>200,870</u>
TOTAL NET ASSETS			<u>230,349</u>		<u>200,870</u>
CHARITY FUNDS					
Unrestricted funds	13				
Restricted funds	13				
General Funds			230,349		200,870
Reserves	13				
TOTAL FUNDS			<u>230,349</u>		<u>200,870</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 September 2023 the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on and signed on their behalf, by:

.....

PRINT NAME.....OPHELIA Powell-Brown.....

Date: 25 . 7 . 2024

**REBIRTH TABERNACLE
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Recognition of Income

Income is included in the Statement of financial activities (SoFA) when the Charity has become entitled to and virtually certain to receive, the income and the amount can be measured with sufficient reliability.

Income with Related Expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA

Donations and Legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the charity has unconditional entitlement to the income.

Donations and gifts

Gift / Donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonable quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Recognition of Expenditure

Expenditure is recognised on an accrual's basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objective, including the making of grants and governance costs.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	2% Straight Line
Fixture & fittings	20% Reducing Balance
Motor vehicle	20% straight line

Trade and other Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

Cash and Cash Equivalent

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdraft is shown within borrowings or current liabilities. In the statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2. COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital.

3. STATEMENT OF FIANCIAL ACTIVITIES – PRIOR YEAR

	Unrestricted Funds	Total Funds
	2022	2022
	£	£
Income and Endowments from:		
Donations and legacies	31,727	31,727
Rental Income	12,000	12,000
Gift Aid	2,399	2,399
Interest Receivable	13	13
	<hr/>	<hr/>
Total	46,139	46,139
Expenditure on:		
Charitable activities	25,579	25,579
Support cost – Governance	2,016	2,016
	<hr/>	<hr/>
Total	27,595	27,595
	<hr/>	<hr/>
Net Income	18,544	18,544
Net Income before other Gains/Losses	18,544	18,544
Other Gains and Losses:	18,544	18,544
	<hr/>	<hr/>
Net Movement in Funds	18,544	18,544
Reconciliation of Funds:		
Total Funds brought forward	182,326	182,326
	<hr/>	<hr/>
Total Funds carried forward	200,870	200,870
	<hr/>	<hr/>

4. INCOME FROM DONATIONS AND LEGACIES

Unrestricted	Total	Total
	2023	2022
£	£	£
49,443	49,443	31,727
<hr/>	<hr/>	<hr/>
49,443	49,443	31,727
<hr/>	<hr/>	<hr/>

5. OTHER INCOME

	Unrestricted	Total 2023	Total 2022
	£	£	£
Gift Aid	1,698	1,698	2,399
Rent Income	12,100	12,100	12,000
Interest Receivable	200	200	13
Sale of Vehicle	5,600	5,600	
	<u>19,598</u>	<u>19,598</u>	<u>14,412</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Total 2023	Total 2022
	£	£	£
Expenditure on charitable Activities			
Charitable Donations	2,255	2,255	2,313
support costs- Governance	1,848	1,848	2,016
	<u>4,103</u>	<u>4,103</u>	<u>4,329</u>

7. OTHER EXPENDITURE

	Unrestricted	Total 2023	Total 2022
	£	£	£
Other Direct Costs	5,880	5,880	2,850
Motor and Travel Costs	2,041	2,041	2,846
Premises Costs	11,980	11,980	9,263
Amortisation, Depreciation,	10,504	10,504	
Impairment, profit /loss on	-	-	5,021
Disposal of fixed assets	-	-	
General administrative Costs	5,055	5,055	3,286
Legal and Professional Costs	1,848	1,848	-
	<u>37,308</u>	<u>37,308</u>	<u>23,266</u>

8. NET INCOME BEFORE TRANSFERS

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	29,479	18,544

9. STAFF COSTS

No employee received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Land & Building £	Fixture & Fittings £	Motor Vehicle £	£	Total £
Cost or revaluation					
At 1 October 2022	168,868	-	12,232	4,682	185,782
Additions			35,633		35,633
	<u>168,868</u>	<u>-</u>	<u>47,865</u>	<u>4,682</u>	<u>221,415</u>
At 30 September 2023	168,868	-	47,865	4,682	221,415
Depreciation and Impairment					
At 1 October 2022	18,636	-	12,232	4,682	35,550
Depreciation charge					
For the year	3,377	-	7,127	-	10,504
	<u>22,013</u>	<u>-</u>	<u>19,359</u>	<u>4,682</u>	<u>46,054</u>
At 30 September 2023	22,013	-	19,359	4,682	46,054
Net book value					
At 30 September 2023	146,855	-	28,506	-	175,361
At 30 September 2022	150,232	-	-	-	185,865

11. DEBTORS

	2023	2022
	£	£
Other Debtors	13,186	8,980
	<u>13,186</u>	<u>8,980</u>

12. CREDITORS:**Amount falling due within one year**

	2023	2022
	£	£
Trade creditors		-
Other creditors		-
Accruals	1,729	1,146
	<u>1,729</u>	<u>1,146</u>

13. MOVEMENT IN FUNDS

	At 1 October 2022	Incoming Resources (Including Other Gains/Losses)	Resources expended	At 30 September 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	200,870	69,042	(39,562)	230,349
Total Funds	<u>200,870</u>	<u>69,042</u>	<u>(39,562)</u>	<u>230,349</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total
	£	£
Fixed assets	175,361	175,361
Net current assets	54,988	54,988
	<u>230,349</u>	<u>229,349</u>

15. RECONCILIATION OF NET DEBT

	At 1 October 2022 £	Cash Flows £	At 30 September 2023 £
Cash and cash equivalent	42,804	727	43,531
	<u>42,804</u>	<u>727</u>	<u>43,531</u>
Net debt	<u>42,804</u>	<u>727</u>	<u>43,531</u>

16. RELATED PART DISCLOSURES

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DETAILED STATEMENT OF FIANCIAL ACTIVITIES
for the year ended 30 September 2023

	Unrestricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Incoming & Endowments from:			
Donations and Legacies	49,443	49,443	31,727
	49,443	49,443	31,727
Other Income			
Gift Aid	1,698	1,698	2,399
Rent Income	12,100	12,100	12,000
Interest Receivable	200	200	13
Asset Disposal	5,600	5,600	
	19,598	19,598	14,412
Total Income & Endowments	69,042	69,042	46,139
Expenditure On:			
Charitable Activities			
Charitable Donations	2,255	2,255	2,313
Governance Costs	1,848	1,848	2,016
Total Expenditure on Charitable Activities	4,103	4,103	4,329
Other Expenditure			
Other Direct Costs	5,899	5,899	2,850
	5,899	5,899	2,850
Motor and Travel Costs			
Vehicles – General Costs	1,257	1,257	2,061
Travel & Subsistence	784	784	785
	2,041	2,041	2,846
Premises Costs			
Rates	1,655	1,655	1,604
Light, heat and power	5,210	5,210	3,702
Premises Cleaning	430	430	297

Premises repairs and maintenance	4,675	4,675	3,660
	11,980	11,980	9,263
General Administrative Costs, including			
Depreciation & Amortisation			
Depreciation of land & Buildings			3,063
Depreciation of Fixture & Fittings			-
Depreciation of Motor Vehicles			1,958
General Insurances	4,001	4,001	2,220
Subscriptions	459	459	459
Telephone, fax & broadband	595	595	607
	5,055	5,055	8,307
Legal & Professional Costs			
Audit/Independent examination fees			-
			-
Total of expenditure of other costs	37,308	37,308	23,266
Total expenditure	39,562	39,562	27,595
Net gains on Investments			-
Net Income	29,479	29,479	18,544
Net Income before other gains/ (losses)	29,479	29,479	18,544
Other Gains			-
Net movement in funds	29,479	29,479	18,544
Reconciliation of funds:			
Total funds brought forward	200,870	200,870	182,326
Total funds carried forward	230,349	230,349	200,870