

(Registered Charity No –1150656)

REBIRTH TABERNACLE

REPORT OF THE TRUSTEES AND
UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

CONTENTS

PAGE

Trustees Annual Report	2
Independent Examiners Report	5
Statement of Financial Activities	6
Summary income and Expenditure Accounts	7
Balance Sheet	8
Notes to the Accounts	9
Detailed Statement of Financial Activities	15

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 2024.

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.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 receives 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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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.

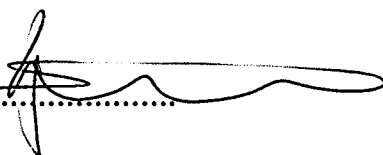
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

Independent Examiner:

The Charity's independent examiner, Anum Hassan, FCCA of Accounting Assist Ltd C/o Good to Give Ltd, have indicated their willingness to offer themselves for appointment.

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

Name JANET RUSSELL

Signature 

Date 24/6/25

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REBIRTH
TABERNACLE**

I report on the financial statements of Rebirth Tabernacle for the year ended 30th September 2024 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:

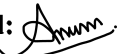
As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'), and consider that an audit is not required for the year under Section 144 of the Charities Act 2011 and that an independent examination is required. Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and 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 Examiner's 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 statements to be reached.

Signed: 

Dated: 10/07/2025

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted	Restricted	Total Funds	Total Funds
		2024	2024	2024	2023
	Notes	£	£	£	£
Incoming resources:					
Donations & legacies	4	49,289	-	49,289	49,443
Other	5	17,486	-	17,486	19,598
Total Incoming resources		66,775	-	66,775	69,042
Resources expended:					
Charitable Activities	6	33,440	-	33,440	2,255
Other	7	57,703	-	57,703	37,308
Total Resources expended		91,143	-	91,143	39,562
Net Income	8	-24,367	-	-24,367	29,479
Net Income Before Other Gains/Losses		-24,367	-	-24,367	29,479
Movement in total fund for the year- Net income / (expenditure) For the year		-24,367	-	-24,367	29,479
Fund balance brought forward		230,349	-	230,349	200,870
Fund balance carried forward		205,982	-	205,982	230,349

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 30 SEPTEMBER 2024**

	2024	2023
	£	£
Income	66,775	69,042
Gross Income for the Year	66,775	69,042
Expenditure	78,192	29,059
Depreciation & Charges for impairment of fixed assets	12,950	10,504
Total Expenditure for the Year	91,143	39,562
Net Income before Tax for the year	-24,367	29,479
Net Income for the year	-24,367	29,479

BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	9	162,411		175,361	
CURRENT ASSETS					
Debtors	10	15,065		13,186	
Cash at Bank and in Hand		30,786		43,531	
		<u>45,851</u>		<u>56,717</u>	
CREDITORS: amounts falling due within one year	11	<u>-2,280</u>		<u>-1,729</u>	
NET CURRENT ASSETS			<u>43,571</u>		<u>54,988</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>205,982</u>		<u>230,349</u>
NET ASSETS EXCLUDING PENSION ASSET OR LIABILITY			<u>205,982</u>		<u>230,349</u>
TOTAL NET ASSETS			<u>205,982</u>		<u>230,349</u>
CHARITY FUNDS	12				
Unrestricted funds					
Restricted funds					
General Funds					
Reserves			205,982		230,349
TOTAL FUNDS			<u>205,982</u>		<u>230,349</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 related to small Companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 related to small Businesses.

The members have not required the company to obtain an audit in accordance with 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.

Approved by the Trustees and signed on their behalf, by:

Name JANET RUSSELL

Signature [Signature]

Date 24.6.25

The notes on pages 9 – 14 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024

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.

NOTES TO THE FINANCIAL STATEMENT(Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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.

NOTES TO THE FINANCIAL STATEMENT (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

3. STATEMENT OF FIANCIAL ACTIVITIES – PRIOR YEAR

	Unrestricted	Total Funds
	2023	2023
	£	£
Incoming resources:		
Donations & legacies	49,443	49,443
Rental Income	12,100	12,100
Gift Aid	1,698	1,698
Interest Receivable	200	200
Asset Disposal	5,600	5,600
Total	69,041	69,041
Expenditure on:		
Charitable Activities	27,631	27,631
Support Cost- Governance	1,848	1,848
Total	29,479	29,479
Net Income	29,479	29,479
Net Income Before Other Gains/Losses	29,479	29,479
Other Gains and Losses	-	-
Net Movement in Funds	29,479	29,479
Fund balance brought forward	200,870	200,870
Fund balance carried forward	230,349	230,349

NOTES TO THE FINANCIAL STATEMENT(Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

4. INCOME FROM DONATIONS AND LEGACIES

Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
49,289	49,289	49,443
49,289	49,289	49,443

5. OTHER INCOME

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Gift Aid	2,762	2,762	1,698
Rent Income	14,300	14,300	12,100
Interest Receivable	425	425	200
Sale of Vehicle	-	-	5,600
Total	17,486	17,486	19,598

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Expenditure on Charitable Activities:			
Charitable Donations	33,440	33,440	2,255
Support Cost- Governance	-	-	1,848
Total	33,440	33,440	4,103

7. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other Direct Costs	3,948	3,948	5,880
Motor & Travel Costs	1,472	1,472	2,041
Premises Costs	33,412	33,412	11,980
Amortisation, Depreciation, Impairment, Profit/Loss on Disposal of Fixed Assets.	12,950	12,950	10,504
General administrative Costs	3,917	3,917	5,055
Legal & Professional Costs	2,005	2,005	1,848
Total	57,703	57,703	37,308

NOTES TO THE FINANCIAL STATEMENT(Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. NET INCOME BEFORE TRANSFERS

	Total Funds 2024 £	Total Funds 2023 £
This is stated after charging:		
Depreciation of owned fixed assets	-24,367	29,479
Total	-24,367	29,479

9. TANGIBLE FIXED ASSETS

	Land & Building £	Fixture & Fittings £	Motor Vehicle £	£	Total £
COST					
At 1 st October 2023	168,868	-	47,865	4,682	221,415
Additions	-	-	-	-	-
At 30 September 2024	168,868	-	47,865	4,682	221,415
DEPRECIATION					
At 1 st October 2023	22,013	-	19,359	4,682	46,054
Depreciation Charge for the Year	3,377	-	9,573	-	12,950
At 30 September 2024	25,390	-	28,932	4,682	59,004
NET BOOK VALUE					
At 30 th September 2024	143,478	-	18,933	-	162,411
At 30 th September 2023	146,855	-	28,506	-	175,361

10. DEBTORS

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other Debtors	15,065	15,065	13,186
Total	15,065	15,065	13,186

NOTES TO THE FINANCIAL STATEMENT (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. CREDITORS:

Amount falling due within one year

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Accruals	2,280	2,280	1,729
Total	2,280	2,280	1,729

12. MOVEMENT IN FUNDS

	At 1 st October 2023 £	Incoming Resources (Including other Gains/Losses) £	Resources Expended £	At 30 th September 2024 £
Restricted Funds:				
Unrestricted Funds:				
General Funds:	230,349	66,776	91,143	205,982
Total Funds	230,349	66,776	91,143	205,982

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets	162,411	162,411	175,361
Net Current Assets	30,786	30,786	54,988
Total	193,196	193,196	229,349

14. RECONCILIATION OF NET DEBT

	At 1 st October 2023 £	Cash Flow £	At 30 th September 2024 £
Cash and Cash Equivalent	43,531	-11,439	32,092
Net Debt	43,531	-11,439	32,092

15. RELATED PARTY 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 (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Incoming & Endowments from:			
Donations and Legacies	49,289	49,289	49,443
	49,289	49,289	49,443
Other Income:			
Gift Aid	2,762	2,762	1,698
Rent Income	14,300	14,300	12,100
Interest Receivable	425	425	200
Asset Disposal	-	-	5,600
	17,486	17,486	19,598
Total Income & Endowments	66,776	66,776	69,042
Expenditure On:			
Charitable Activities	32,840	32,840	-
Charitable Donations	600	600	2,255
Governance Costs	2,005	2,005	1,848
Total Expenditure on Charitable Activities	35,444	35,444	4,103
Other Expenditure:			
Other Direct Costs	3,948	3,948	5,899
	3,948	3,948	5,899
Motor and Travel Costs:			
Vehicles – General Costs	702	702	1,257
Travel & Subsistence	770	770	784
	1,472	1,472	2,041
Premises Costs:			
Rates	1,452	1,452	1,655
Light, heat and power	3,812	3,812	5,210
Premises Cleaning	594	594	430
Premises repairs and maintenance	27,554	27,554	4,675
	33,412	33,412	11,980
General Administrative Costs, including Depreciation & Amortisation:			
Depreciation of land & Buildings	3,377	3,377	-
Depreciation of Fixture & Fittings	-	-	-

Depreciation of Motor Vehicles	9,573	9,573	-
General Insurances	2,867	2,867	4,001
Subscriptions	325	325	459
Telephone, fax & broadband	724	724	595
	16,867	16,867	5,055
Total of expenditure of other costs	57,703	57,703	37,308
Total expenditure	91,143	91,143	39,562
Net gains on Investments	-	-	-
Net Income	66,776	66,776	29,479
Net Income before other gains/ (losses)	66,776	66,776	29,479
Other Gains	-	-	-
Net movement in funds	-24,367	-24,367	29,479
Reconciliation of funds:			
Total funds brought forward	230,349	230,349	200,870
Total funds carried forward	205,982	205,982	230,349