



Annual Report  
And  
Financial Statements  
Of  
Rehoboth Church London (RCL)  
Year ended 31st December 2020  
Charity Number:1182773

# Contents

	Page
Legal and administrative information	1
Trustees' report	2-5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12
Independent Examiner's report	13

**Legal and administrative information**

Registered Charity Number: 1182773

Business Address: 32 Popham Road  
London  
N1 8SJ

Registered Office: Flat 89 Kenneth Robbins House  
Northumberland Park  
London  
N17 0QB

Board of Trustees: Fiseha Seyoum Melese      Chair  
Araya Wolde Girma  
Dr Kefale Taye Geletu  
Takele Daba  
Dr Mulugeta Lakew Worku

Bankers: Lloyd

## **Trustees Report**

**Year ended 31 December 2020**

The Trustees present their report and the financial statements for the year ended 31 December 2020. The report has been prepared in accordance with the requirement of the standard recommended practice.

### **Structure, governance and management**

#### **Governing Document**

The organisation is Charitable Incorporation Organisation and its governing documents is CIO - ASSOCIATION and registered on 03 APR 2019.

#### **Appointment of Trustees**

The Board has five members of Trustees of the Charity Trustees; The appointment of trustees done in accordance with the governing documents. They receive no financial incentives except what is eligible for a Trustee. The Elders manage the day-to-day spiritual activities of the Charity, supported by a team of volunteers.

#### **Organisational Structure**

The Board of Trustees consist of five people. They meet on a quarterly basis to monitor the working progress of the Church. The responsibility for running the church's spiritual activity and ensuring the provision of services rests on the Elders of the Church. The Trustees are responsible for ensuring that the church delivers the services specified and that key performance indicators are met.

## **Trustees Report**

**Year ended 31 December 2020**

### **Objectives and activities**

#### **Key objectives**

The objectives of the charity are:

- 1) The principal objectives of the Rehoboth Church London (RCL) are the advancement of the Christian faith all-over the UK and worldwide, creating and maintaining of spiritual and physical wellbeing of members.

The Rehoboth Church London is committed to reach out as many people as possible to worship God. Our service and act of worship put faith in practice through prayer, scripture reading, learning, giving hands to the needy and signing praises.

When planning our activities, the Trustees and elders have considered the Commission's guidance on Public benefit and, in particular the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of the church members through worship, prayer, learning the Word of God and developing their Trust in Jesus. Rehoboth Church London committed to provide Pastoral care to members and support on outreach activities.

### **Achievement and Performance**

#### **Worship and prayer**

RCL is very keen to provide a range of services during the week and over the entire year that our Church members find the service is beneficial and fulfilling. Due to COVID-19, RCL holds daily prayer sessions on zoom and weekly online preaching and songs of praises on Facebook and YouTube.

Most of the members join the weekly local bible study group on zoom to have fellowship and bible study session. At present the church has close to 210 committed church members.

#### **Pastoral care**

To those members who are unable to attend church online service due to sickness or other issue, the Pastor and Elders have visited all church members who has requested their service to pray with them. In all cases the Pastor and Elders made sure that they observe the Governments safe distance rule.

#### **Co-operating with other Churches**

During the year we have quite a few successful joint Zoom meeting and discussion with other churches with who we have similar doctrine as to how jointly spread the word of God to those who have never heard the Gospel.

### **Mission and Evangelism**

It is the aim of the Church to help the needy as much as possible as this is a demonstration of our faith. During the year the Church has supported those who were affected by COVID-19. Year 2020 was a very challenging year for the whole world and our church. However, during the year the church managed to organise on zoom to celebrate Christmas, New year, Easter, varied workshops and annual conferences to spread the word of God, encourage and equip members for ministry.

### **Children Ministry**

During the course of 2020 there were a number of initiatives that were encouraging and helped advance the work of children's ministry in Rehoboth Church London. The goal is to promote and foster children's ministry in the church, so that the next generation of members would have a strong foundation in their faith.

During the year the following activities were carried:

Due to government's lockdown and social distancing measure, the trustees main focus was to maintain the health and wellbeing of children and all the activities were organised online. In addition to Sunday Youth services, we have organised Easter, Summer, Christmas and New Year's Eve children conferences on zoom services. We had a successful year in organising weekly online bible study programmes, developing online worship team, online praying sessions, preparing youth to be ready for water Baptism when the lockdown over. We continue to encourage our Youth to prepare for leadership and organise training to equip them.

## **Trustees Report**

**Year ended 31 December 2020**

### **Financial Report**

Total receipts on unrestricted funds during the year were £63,993 of which £4 were from bank interest. £36,680 was spent to provide the church services. The net result for the year was an excess of receipts over payments of £27,313 on unrestricted funds. Adding the beginning balance brought forward at the beginning of the year, the balance carried forward as at 31 December 2020 on unrestricted fund totalled £87,850.

### **Reserves Policy**

It is RCL policy to maintain a balance on unrestricted funds, which equates to at least three months unrestricted payments equivalent to £18,800, to cover emergency situations that may arise from time to time.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

### **Risk Management**

The Trustees of RCL regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

The Trustees are satisfied that appropriate financial systems and controls are in place. The Trustees consider the key risks facing the charity at this time to be falling donation levels as a result of the COVID-19. To mitigate the risk the Trustees have managed by ensuring that the charity maintains a low cost-base and encouraging the congregation to donate online.

### **Current Focus**

The lockdown and social distancing measures introduced in England to control the spread of the Coronavirus started around March 2020. We immediately switched to virtual meetings via Zoom Videoconferencing, protecting our brothers and sisters and introduced measures to maintain our income levels (e.g. encouraging electronic donations, and developing alternative ways to give donations).

RCL will continue its regular activities which include discipleship and personal evangelism, children ministry activities and outreach activities, within the context of the current Government-imposed restrictions. The immediate focus will be on devising new ways of working during the Coronavirus pandemic —for holding meetings, connecting with people and providing assistance where needed.

### **Volunteers**

The Charity use Volunteers extensively and the Trustees Board would like to thank all the volunteers who worked so faithfully to make the church vibrant community that it is. Special thanks go to those volunteers who has worked tirelessly to help the needy during the COVID pandemic.

# Rehoboth Church London Statement of financial activities for the Year ended 31 Dec 2020

Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	2019
		£	£	£	£	£
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations, tithes and love gifts	Note 3	63,989	-	-	63,989	93,644
Other		4	-	-	4	-
<b>Total</b>		63,993	-	-	63,993	93,644
<b>Resources expended</b>						
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	Note 4	36,680	-	-	36,680	73,748
Other		-	-	-	-	-
<b>Total</b>		36,680	-	-	36,680	73,748
<b>Net income/(expenditure) before investment gains/(losses)</b>		27,313	-	-	27,313	19,896
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		27,313	-	-	27,313	19,896
<b>Extraordinary items</b>		-	-	-	-	-
<b>Transfers between funds</b>		-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Other gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		27,313	-	-	27,313	19,896
<b>Reconciliation of funds:</b>						
Total funds brought forward	Note 10	69,487	-	-	69,487	-
<b>Total funds carried forward</b>		96,800	-	-	96,800	19,896



## Rehoboth Church London

## Balance sheet as

at 31 December 2020

Rehoboth Church London  
Balance sheet as at 31 December 2020

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	2019 £
<b>Fixed assets</b>						
Intangible assets		-	-	-	-	-
Tangible assets	Note 5	8,359	-	-	8,359	6,602
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
<b>Total fixed assets</b>		8,359	-	-	8,359	6,602
<b>Current assets</b>						
Stocks	Note 6	900	-	-	900	900
Debtors & Prepayment	Note 7	-	-	-	-	890
Investments		-	-	-	-	-
Cash at bank and in hand	Note 8	87,850	-	-	87,850	66,936
<b>Total current assets</b>		88,750	-	-	88,750	68,726
<b>Creditors: amounts falling due within one year</b>	Note 9	(310)	-	-	(310)	(5,842)
<b>Net current assets/(liabilities)</b>		88,441	-	-	88,441	62,884
<b>Total assets less current liabilities</b>		96,800	-	-	96,800	69,486
<b>Creditors: amounts falling due after one year</b>		-	-	-	-	-
<b>Provisions for liabilities</b>		-	-	-	-	-
<b>Total net assets or liabilities</b>		96,800	-	-	96,800	69,486
<b>Funds of the Charity</b>						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds	Note 10	96,800	-	-	96,800	69,486
Revaluation reserve		-	-	-	-	-
<b>Total funds</b>		96,800	-	-	96,800	69,486

The notes at pages 7 to 12 form part of these accounts.

Approved by the trustees on 15 of March 2021 and signed on their behalf by:

FISEHA MELESE CHAIR of TRUSTEES



## Notes to the Accounts

### (a) Basis of preparation

#### 1. Accounting Policies

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with Charities Act 2011

##### 1.1 Going concern

Based on the projection of the charity performance, the board of trustees is of the opinion that Rehoboth Church London has adequate resources to continue in operational existence for the foreseeable future.

##### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

##### 1.3 Material prior year errors

No material prior year error has been identified in the reporting period (3.47 FRS 102 SORP).

#### 2. INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity hasn't yet received any legacy. However, if there is a Legacy gift, it will be recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

### 3. Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	2019 £
<b>Donations and legacies:</b>	Donations, church offerings, tithes and love gifts from 1 Jan 2020 to 31/12/2020	63,989	-	-	63,989	93,644
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	4	-	-	4	-
	<b>Total</b>	63,993	-	-	63,993	93,644
<b>TOTAL INCOME</b>		63,993	-	-	63,993	93,644

### 4. Analysis of Expenditures

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	2019 £
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>	Hall Rent for prayer gatherings	7,348	-	-	7,348	33,720
	General expenses	1,010	-	-	1,010	4,661
	Charitable Funding	25,854	-	-	25,854	33,329
	Refreshment and other expenses	-	-	-	-	-
	Unallocated expenses	-	-	-	-	-
	Insurance	378	-	-	378	281
		-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on charitable activities</b>	34,590	-	-	34,590	71,991
<b>TOTAL EXPENDITURE</b>		34,590	-	-	34,590	71,991

## 5. Tangible fixed asset

		Freehold land & buildings	Choir Gown	Plant, office equipment	Music equipment	Total
At the beginning of the year Jan 2020		-	932	289	7,562	8,784
Additions		-	-	3,847	-	3,847
Revaluations		-	-	-	-	-
Disposals		-	-	-	-	-
Transfers		-	-	-	-	-
At end of the year at Dec 2020		-	932	4,136	7,562	12,631

### 5.2 Depreciation and impairments

Basis	RB	RB	RB	RB	RB	Reducing Balance ("RB")
Rate 20%						

At beginning of the year Jan 2020		-	186	116	1,879	2,181
Disposals		-	-	-	-	-
Depreciation		-	149	804	1,137	2,090
Impairment		-	-	-	-	-
Transfers		-	-	-	-	-
At end of the year at Dec 2020		-	335	920	3,016	4,271

### 5.3 Net book value

Net book value at the beginning of the year 01 Jan 2020		-	746	173	5,683	6,602
Net book value at the end of the year at 31 Dec 2020		-	597	3,216	4,546	8,359

## 6. Stocks

	Stock		Donated goods		Work in progress
	For distribution	Spritual CD,Books, etc	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	900	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	900	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	900	-	-	-
<b>Total previous year</b>	-	900	-	-	-

## 7. Analysis of debtors

	2020 £	2019 £
Trade debtors		-
Prepayments and accrued income	-	-
Other debtors	-	890
<b>Total</b>	<b>-</b>	<b>890</b>

## 8. Cash at bank and in hand

	2020 £	2019 £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	87,850	66,936
Other	-	-
<b>Total</b>	<b>87,850</b>	<b>66,936</b>

## 9. Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020 £	2019 £	2020 £	2019 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	310	5,842	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>310</b>	<b>5,842</b>	<b>-</b>	<b>-</b>

## 10. Charity funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains & losses £	Fund balances carried forward £
Unrestricted Fund	UR		69,487	63,981	36,668	-	-	96,800
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>69,487</b>	<b>63,981</b>	<b>36,668</b>	<b>-</b>	<b>-</b>	<b>96,800</b>

**Independent examiner's report to the trustees on the unaudited financial statement.**

I report on the account of Rehoboth Church London for the year ended 31 December 2019 set out on pages 5 to 12.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Company Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the company Act 2006 and with methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



15<sup>th</sup> of March 2021

**Independent examiner**

A Altaye, FCCA, MSc

A&B Accountants; 1 Orchard Close, Essex, RM15 6HS