



Annual Report
And
Financial Statements
Of
Rehoboth Church London (RCL)

Year ended 31st December 2021

Charity Number:1182773

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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 2021

The Trustees present their report and the financial statements for the year ended 31 December 2021. 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 2021

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 started to hold daily prayer sessions on zoom and weekly online preaching and songs of praises on Facebook and YouTube. This trend still continues after the relaxation of the UK government rule on COVID-19.

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 200 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 RCL has quite a few successful joint Zoom meeting and discussion with other churches with whom 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 and other social issues. During the year the church managed to organise Christmas celebration, New year, Easter, varied workshops and annual conferences in person to spread the word of God, encourage and equip members for ministry.

Children Ministry

During the course of 2021 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 Christian 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, RCL youth ministry service has 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.

One of the pivotal moments of the RCL was the youth water Baptism which took place during the year. We continue to encourage our Youth to prepare for leadership and organise training to equip them.

The trustees continued to take seriously Children's Health and safety and make sure that it is followed and applied properly. RCL always ensures child safeguarding and health and safety procedures are observed at all times

Trustees Report

Year ended 31 December 2021

Financial Report

Total receipts on unrestricted funds during the year were £91,418. £55,843 was spent to provide the church services. The net result for the year was an excess of receipts over payments of £35,575 on unrestricted funds. Adding the beginning balance brought forward at the beginning of the year, the balance carried forward as at 31 December 2021 on unrestricted fund totalled £132,375.

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 and the war in Ukraine affecting the economy of most countries. 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 is now relaxed. We continue to explore more technologies to make our congregation safe. Our virtual bible study meetings continue 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. The Trustees board continue to focus on devising new ways of working 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 2021					
Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Endowment funds	2020
		£	£	£	£
Incoming resources (Note 3)					
Income and endowments from:					
Donations, tithes and love gifts	Note 3	91,330	-	-	91,330
Other		88	-	-	88
Total		91,418	-	-	91,418
Resources expended					
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	Note 4	55,843	-	-	55,843
Other		-	-	-	-
Total		55,843	-	-	55,843
Net income/(expenditure) before investment gains/(losses)		35,575	-	-	35,575
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		35,575	-	-	35,575
Extraordinary items		-	-	-	-
Transfers between funds		-	-	-	-
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds		35,575	-	-	35,575
Reconciliation of funds:					
Total funds brought forward	Note 10	96,800	-	-	96,800
Total funds carried forward		132,375	-	-	132,375

Rehoboth Church London

Balance sheet as

at 31 December 2021

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	2020 £
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	Note 5	10,337	-	-	10,337	8,359
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		10,337	-	-	10,337	8,359
Current assets						
Stocks	Note 6	374	-	-	374	900
Debtors & Prepayment	Note 7	3,076	-	-	3,076	
Investments		-	-	-	-	-
Cash at bank and in hand	Note 8	120,464	-	-	120,464	87,850
Total current assets		123,914	-	-	123,914	88,750
Creditors: amounts falling due within one year	Note 9	(1,876)	-	-	(1,876)	(309)
Net current assets/(liabilities)		122,038	-	-	122,038	88,441
Total assets less current liabilities		132,375	-	-	132,375	96,800
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		132,375	-	-	132,375	96,800
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds	Note 10	132,375	-	-	132,375	96,800
Revaluation reserve		-	-	-	-	-
Total funds		132,375	-	-	132,375	96,800

The notes at pages 8 to 13 form part of these accounts.



Approved by the trustees on the 3rd of August 2022 and signed on their behalf by: LISHAN GELEMETE
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

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	2020
	Analysis				£	£
Donations and legacies:	Donations, church offerings, tithes and love gifts from 1 Jan 2020 to 31/12/2020	91,330	-	-	91,330	63,989
	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	88	-	-	88	4
	Total	91,418	-	-	91,418	63,993
TOTAL INCOME		91,418	-	-	91,418	63,993

4. Analysis of Expenditures

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	2020 £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Hall Rent for prayer gatherings	17,015	-	-	17,015	7,348
	General expenses	2,569	-	-	2,569	1,010
	Charitable Funding	25,893	-	-	25,893	25,854
	Staff Salary	7,200	-	-	7,200	
	Employers N.I.	-			-	
	Employers Pensions	91			91	
	Printing	200	-	-	200	
	Insurance	291	-	-	291	378
		-	-	-	-	
		-	-	-	-	-
	Total expenditure on charitable activities	53,259	-	-	53,259	34,590
TOTAL EXPENDITURE		53,259	-	-	53,259	34,590

5. Tangible fixed asset

		Freehold land & buildings	Choir Gown	Plant, office equipment	Music equipment	Total
At the beginning of the year Jan 2021		-	932	4,136	7,563	12,631
Additions		-	700	1,975	1,887	4,561
Revaluations		-	-	-	-	-
Disposals		-	-	-	-	-
Transfers		-	-	-	-	-
At end of the year at Dec 2021		-	1,632	6,111	9,450	17,193

5.2 Depreciation and impairments

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

At beginning of the year Jan 2020		-	335	920	3,016	4,271
Disposals		-	-	-	-	-
Depreciation		-	259	1,038	1,287	2,585
Impairment		-	-	-	-	-
Transfers		-	-	-	-	-
At end of the year at Dec 2021		-	594	1,958	4,303	6,856

5.3 Net book value

Net book value at the beginning of the year 01 Jan 2021		-	597	3,216	4,546	8,359
Net book value at the end of the year at 31 Dec 2021		-	1,038	4,153	5,147	10,337

6. Stocks

	Stock		Donated goods		Work in progress
	For distribution	Spiritual CD, Books, etc	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	374	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	374	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	374	-	-	-
Total previous year	-	900	-	-	-

7. Analysis of debtors

	2021 £	2020 £
Trade debtors		-
Prepayments and accrued income	-	-
Other debtors	2,465	-
Total	2,465	-

8. Cash at bank and in hand

	2021 £	2020 £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	120,465	87,850
Other	-	-
Total	120,465	87,850

9. Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	975	310	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	872	-	-	-
Taxation and social security	28	-	-	-
Other creditors	-	-	-	-
Total	1,876	310	-	-

10. Charity funds

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains & losses £	Fund balances carried forward £
Unrestricted Fund(UR)	UR		96,800	91,418	(55,843)	-	-	132,375
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			96,800	91,418	(55,843)	-	-	132,375

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 2021 set out on pages 5 to 13.

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



3rd of August 2022

Independent examiner

A Altaye, FCCA, MSc

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