

**Rebirth Tabernacle**

**Charity No. 1150656**

**Trustees' Report and Unaudited Accounts**

**30 September 2022**

Rebirth Tabernacle  
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1150656

Principal Office

33 Leghorn Road  
London  
NW10 4PN

#### Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Annette Philips

David Gayle

Joe Blair

Nora Pusey

Ophelia Powell-Brown

Oswald Davis

Sofeta Jackson

#### Accountants

360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX

#### Bankers

Barclays Bank PLC

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and 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

## RECRUITMENT AND APPOINTMENT OF TRUSTEES

The members of the General Trustee Board are trustees for the purposes 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 needs of this group are 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 own 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 to advancement of health or savings 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 its 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 the 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 mass marketing. Besides mass marketing 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.

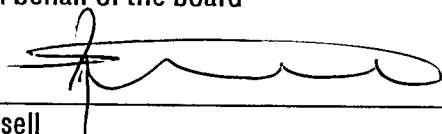
Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial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

Signed on behalf of the board



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Janet Russell  
06 July 2023

**Rebirth Tabernacle  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Rebirth Tabernacle**

I report to the charity trustees on my examination of the financial statements of Rebirth Tabernacle for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes 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 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 that:

- 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 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 statements to be reached.

DocuSigned by:  
  
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**Dawnette Allen**  
BA (Hons) Accounting , Finance & Taxation , ACCA/FCCA  
360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX  
06 July 2023

Rebirth Tabernacle  
Statement of Financial Activities  
for the year ended 30 September 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	31,727	31,727	31,429
Other	5	14,412	14,412	13,851
<b>Total</b>		<b>46,139</b>	<b>46,139</b>	<b>45,280</b>
Expenditure on:				
Charitable activities	6	4,329	4,329	1,715
Other	7	23,266	23,266	17,476
<b>Total</b>		<b>27,595</b>	<b>27,595</b>	<b>19,191</b>
Net gains on investments		-	-	-
Net income	8	18,544	18,544	26,089
Transfers between funds		-	-	-
Net income before other gains/(losses)		18,544	18,544	26,089
Other gains and losses				
Net movement in funds		18,544	18,544	26,089
Reconciliation of funds:				
Total funds brought forward		182,326	182,326	156,237
<b>Total funds carried forward</b>		<b>200,870</b>	<b>200,870</b>	<b>182,326</b>

Rebirth Tabernacle  
Summary Income and Expenditure Account  
for the year ended 30 September 2022

	2022 £	2021 £
Income	46,139	45,280
Gross income for the year	<u>46,139</u>	<u>45,280</u>
Expenditure	22,574	16,145
Depreciation and charges for impairment of fixed assets	5,021	3,046
Total expenditure for the year	<u>27,595</u>	<u>19,191</u>
Net income before tax for the year	18,544	26,089
Net income for the year	<u>18,544</u>	<u>26,089</u>



Rebirth Tabernacle  
Balance Sheet  
at 30 September 2022

Company No.	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	150,232	114,184
		<u>150,232</u>	<u>114,184</u>
<b>Current assets</b>			
Debtors	11	8,980	8,980
Cash at bank and in hand		42,804	60,602
		<u>51,784</u>	<u>69,582</u>
Creditors: Amount falling due within one year	12	(1,146)	(1,440)
Net current assets		<u>50,638</u>	<u>68,142</u>
Total assets less current liabilities		200,870	182,326
Net assets excluding pension asset or liability		<u>200,870</u>	<u>182,326</u>
Total net assets		<u>200,870</u>	<u>182,326</u>
<b>The funds of the charity</b>			
Restricted funds	13		
Unrestricted funds	13		
General funds		200,870	182,326
		<u>200,870</u>	<u>182,326</u>
Reserves	13		
Total funds		<u>200,870</u>	<u>182,326</u>

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

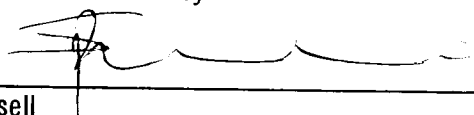
For the year ended 30 September 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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.

Approved by the board on 06 July 2023

And signed on its behalf by:



Janet Russell

06 July 2023

for the year ended 30 September 2022

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.

Income

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income 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 the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the 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 reasonably quantifiable, measurable and material.

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

Expenditure

Recognition of expenditure      Expenditure is recognised on an accruals 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 objects, 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
Fixtures & 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 discounts due.

**Cash and cash equivalents**

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 overdrafts are 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 discounts 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.

Rebirth Tabernacle  
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	31,429	31,429
Rental Income	11,450	11,450
Gift Aid	2,373	2,373
Interest Receivable	28	28
Total	<u>45,280</u>	<u>45,280</u>
Expenditure on:		
Charitable activities	17,751	17,751
Support costs - Governance	1,440	1,440
Total	<u>19,191</u>	<u>19,191</u>
Net income	<u>26,089</u>	<u>26,089</u>
Net income before other gains/(losses)	26,089	26,089
Other gains and losses:		
Net movement in funds	<u>26,089</u>	<u>26,089</u>
Reconciliation of funds:		
Total funds brought forward	156,237	156,237
Total funds carried forward	<u>182,326</u>	<u>182,326</u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
	31,727	31,727	31,429
	<u>31,727</u>	<u>31,727</u>	<u>31,429</u>

5 Other income

	Unrestricted £	Total 2022 £	Total 2021 £
Gift Aid	2,399	2,399	2,373
Rent Income	12,000	12,000	11,450
Interest Receivable	13	13	28
	<u>14,412</u>	<u>14,412</u>	<u>13,851</u>

Rebirth Tabernacle  
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Charitable donations	2,313	2,313	275
Support costs - Governance	2,016	2,016	1,440
	<u>4,329</u>	<u>4,329</u>	<u>1,715</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Other Direct Costs	2,850	2,850	6,862
Motor and travel costs	2,846	2,846	-
Premises costs	9,263	9,263	4,345
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,021	5,021	3,046
General administrative costs	3,286	3,286	3,223
Legal and professional costs	-	-	-
	<u>23,266</u>	<u>23,266</u>	<u>17,476</u>

8 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,021	3,046

9 Staff costs

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

Rebirth Tabernacle  
Notes to the Accounts

10 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Motor Vehicle		Total
	£	£	£	£	£
Cost or revaluation					
At 1 October 2021	127,799	-	12,232	4,682	144,713
Additions	41,069	-	-	-	41,069
At 30 September 2022	<u>168,868</u>	<u>-</u>	<u>12,232</u>	<u>4,682</u>	<u>185,782</u>
Depreciation and impairment					
At 1 October 2021	15,573	-	10,274	4,682	30,529
Depreciation charge for the year	3,063	-	1,958	-	5,021
At 30 September 2022	<u>18,636</u>	<u>-</u>	<u>12,232</u>	<u>4,682</u>	<u>35,550</u>
Net book values					
At 30 September 2022	<u>150,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,232</u>
At 30 September 2021	<u>112,226</u>	<u>-</u>	<u>1,958</u>	<u>-</u>	<u>114,184</u>

11 Debtors

	2022	2021
	£	£
Other debtors	8,980	8,980
	<u>8,980</u>	<u>8,980</u>

12 Creditors:  
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	1,440
Other creditors	-	-
Accruals	1,146	-
	<u>1,146</u>	<u>1,440</u>

13 Movement in funds

	At 1 October 2021	Incoming resources (including other gains/losses )	Resources expended	At 30 September 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	182,326	46,139	(27,595)	200,870
Total funds	<u>182,326</u>	<u>46,139</u>	<u>(27,595)</u>	<u>200,870</u>

Rebirth Tabernacle  
Notes to the Accounts

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	150,232	150,232
Net current assets	50,638	50,638
	<u>200,870</u>	<u>200,870</u>

15 Reconciliation of net debt

	At 1 October 2021	Cash flows	At 30 September 2022
	£	£	£
Cash and cash equivalents	60,602	(17,798)	42,804
	<u>60,602</u>	<u>(17,798)</u>	<u>42,804</u>
Net debt	<u>60,602</u>	<u>(17,798)</u>	<u>42,804</u>

16 Related party disclosures

*Controlling party*

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

Rebirth Tabernacle  
Detailed Statement of Financial Activities  
for the year ended 30 September 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	31,727	31,727	31,429
	<u>31,727</u>	<u>31,727</u>	<u>31,429</u>
Other Income			
Gift Aid	2,399	2,399	2,373
Rent Income	12,000	12,000	11,450
Interest Receivable	13	13	28
	<u>14,412</u>	<u>14,412</u>	<u>13,851</u>
Total income and endowments	46,139	46,139	45,280
Expenditure on:			
Charitable activities			
Charitable donations	2,313	2,313	275
	<u>2,313</u>	<u>2,313</u>	<u>275</u>
Governance costs	2,016	2,016	1,440
	<u>2,016</u>	<u>2,016</u>	<u>1,440</u>
Total of expenditure on charitable activities	4,329	4,329	1,715
Other expenditure			
Other Direct Costs	2,850	2,850	6,862
	<u>2,850</u>	<u>2,850</u>	<u>6,862</u>
Motor and travel costs			
Vehicles - General costs	2,061	2,061	-
Travel and subsistence	785	785	-
	<u>2,846</u>	<u>2,846</u>	<u>-</u>
Premises costs			
Rates	1,604	1,604	1,425
Light, heat and power	3,702	3,702	2,920
Premises cleaning	297	297	-
Premises repairs and maintenance	3,660	3,660	-
	<u>9,263</u>	<u>9,263</u>	<u>4,345</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	3,063	3,063	2,556



Rebirth Tabernacle  
Detailed Statement of Financial Activities

Depreciation of Fixtures & Fittings	-	-	-
Depreciation of Motor Vehicle	1,958	1,958	490
General insurances	2,220	2,220	2,485
Subscriptions	459	459	300
Telephone, fax and broadband	607	607	438
	<u>8,307</u>	<u>8,307</u>	<u>6,269</u>
Legal and professional costs			
Audit/Independent examination fees	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total of expenditure of other costs	<u>23,266</u>	<u>23,266</u>	<u>17,476</u>
Total expenditure	<u>27,595</u>	<u>27,595</u>	<u>19,191</u>
Net gains on investments	-	-	-
	<u>18,544</u>	<u>18,544</u>	<u>26,089</u>
Net income			
Net income before other gains/(losses)	<u>18,544</u>	<u>18,544</u>	<u>26,089</u>
Other Gains	-	-	-
	<u>18,544</u>	<u>18,544</u>	<u>26,089</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	<u>182,326</u>	<u>182,326</u>	<u>156,237</u>
Total funds carried forward	<u>200,870</u>	<u>200,870</u>	<u>182,326</u>