

REVIVAL HOUSE

REGISTERED COMPANY NUMBER: 4360724

REGISTERED CHARITY NUMBER: 1128439

REVIVAL HOUSE

REPORT AND FINANCIAL STATEMENTS FOR

(UNAUDITED)

YEAR ENDED 31ST MARCH 2016

J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

4360724

Registered Charity number

1128439

Registered office

500 High Street North
Manor Park
London
E12 6QN

Trustees

James Wanguroro
Peter Wangaruro

Secretary

Boniface Mbugua

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Independent Examiner's Report
To the Trustees

INTERDENOMINATIONAL WORLD REVIVAL MINISTRIES

I report on the accounts of the church for the year ended 31ST March 2016 set out on pages six to eleven

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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 statements below.

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st March 2016
Incorporating the Income and Expenditure Account

	Note	2016 £	2015 £
Incoming Resources			
Incoming resources from generated funds			
Donations, Tithes & offerings	2	76,689	85,687
Gift aid - accrued		12,017	9,634
Total Incoming Resources		88,706	95,321
Resources expended			
<u>Charitable activities</u>			
Advertising		-	600
Repairs & maintenance		1,106	6,640
Training & Conferences		17,892	3,934
Bank charges		959	1,027
Rent & Rates		8,453	27,973
Telephone & Postage		3,889	2,906
Travel & accommodation		5,478	5,808
Gifts & Donations		4,919	9,326
Subsistence allowance		8,336	5,017
Professional fees		9,765	11,242
Hospitality		16,485	16,180
Insurance		-	624
General Expenses		33	275
Printing and stationery		2,057	1,770
Depreciation of fixed assets		2,181	1,926
Total resources expended		81,553	95,248
Governance costs	3	700	700
		82,253	95,948
Net incoming/ (outgoing) resources		6,453	(627)
Balance carried forward at 31st March 2016		6,453	(627)

Balance Sheet as at 31st March 2016

	<u>Note</u>	<u>2016</u> £	<u>2015</u> £
Fixed assets			
Tangible fixed assets	4	16,724	14,892
Current assets			
Debtors	5	12,017	9,634
Cash at bank and in hand		2,920	682
		<u>14,937</u>	<u>10,316</u>
Creditors - amounts falling due within one year	6	<u>(700)</u>	<u>(700)</u>
Net current assets/(liabilities)		<u>14,237</u>	<u>9,616</u>
Net assets		<u>30,961</u>	<u>24,508</u>
Represented by:			
Funds of the charity			
Reserves		24,508	25,135
Net incoming resources		<u>6,453</u>	<u>(627)</u>
Total funds		<u>30,961</u>	<u>24,508</u>

The financial statements were approved by the Trustees on2016 and signed on their behalf by:

James Wanguroro

Trustee

Notes to the financial statements for the year ended 31st March 2016

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using reducing balance method.

Furniture & Fittings 6.5%.

Church equipment and Instruments 12%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

Notes to the financial statements for the year ended 31st March 2016

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total funds 2016
	£	£	£
Tithes and offerings	76,689	-	76,689
	<u>76,689</u>	<u>-</u>	<u>76,689</u>

Notes to the financial statements for the year ended 31st March 2016

3. Governance costs

	2016	2015
	£	£
Accountancy fees	<u>700.00</u>	<u>700.00</u>
	<u>700.00</u>	<u>700.00</u>

4. Tangible fixed assets

	Furniture & Fittings £	Church Instruments & Equipments £	Total £
Cost			
At 1st April 2014	1,980	24,088	26,068
Additions	-	4,013	4,013
At 31st March 2015	<u>1,980</u>	<u>28,101</u>	<u>30,081</u>
Depreciation			
At 1st April 2014	404	10,772	11,176
Charge for the year	102	2,079	2,181
At 31st March 2015	<u>506</u>	<u>12,851</u>	<u>13,357</u>
Net book value 2016	<u>1,474</u>	<u>13,316</u>	<u>16,724</u>
Net book value 2015	<u>1,576</u>	<u>13,316</u>	<u>14,892</u>

5. Debtors

	2016	2015
	£	£
HMRC – Gift aid 2016	<u>12,017</u>	<u>9,634</u>
	<u>12,017</u>	<u>9,634</u>

Notes to the financial statements for the year ended 31st March 2016

6. Creditors – amounts falling due within one year

	<u>2016</u>	<u>2015</u>
	£	£
Other creditors and accruals	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st March 2016.

Operating lease commitments

The church had an operating lease commitment of £10,500 as at 31st March 2016.