
REGISTERED CHARITY NUMBER: 1110428

JESUS RESTORATION CENTRE

**REPORT AND FINANCIAL STATEMENT FOR THE
(UNAUDITED)**

YEAR ENDED 30th NOVEMBER 2021

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

JESUS RESTORATION CENTRE

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JESUS RESTORATION CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1110428

Registered office

93 Kingsley Road
Hounslow
TW3 4AH

Trustees

Rev. Stephen Kasuvu
Rev. Walter Orinda
Mr. John Karita Kihu

Accountants

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

JESUS RESTORATION CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30TH NOVEMBER 2021

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 30th November 2021.

Jesus Restoration Centre has been operating as a registered charity within the UK since 20th May 2005

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document of the charity is the declaration of trust dated 20th May 2005

The charity appoints new trustees when required to strengthen the board and replace retiring trustees. New trustees are required to attend training sessions as part of the induction process. The charity has Committees, which meet periodically and which are responsible for the strategic direction and policy of the charity.

RESERVES STRATEGY

The trustees aim is to achieve unrestricted funds sufficient to cover the resources expended for a period of between three and four months. This is yet to be achieved.

RISK REVIEW

The trustees conduct periodic reviews of the major risks to which the charity is exposed and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that is for the public benefit. The Trustees confirm that they have paid due regard to the Charity Commission's guidance on public benefit before deciding what activities the charity should undertake.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The objects of the charity are set out in the constitution as follows:

To advance the Christian faith in accordance with the statement of beliefs in the United Kingdom and in such other parts of the world as the trustees may from time to time think fit and other such purposes which are exclusively charitable to according to the law of England and Wales and are connected to the charitable work of the charity

ACHIEVEMENTS AND PERFORMANCE

Rom. 11:36 declares that "For of Him, and through Him, and to Him, are all things; to whom be glory for ever. Amen".

We give glory to God for the selfless voluntary services of all the trustees, all these spiritual activities have mended many broken families and given divine directions to many souls in every facet of life.

Baptism services for members were carried out in fulfilment of all the righteousness as laid down by our Lord Jesus Christ.

The Church had her Christmas Carol night in December which was a great success and well attended by people from other faiths within the community.

JESUS RESTORATION CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30th November 2021 (Continued)

Regarding the ministry finances in 2020/2021 the resources were used effectively to achieve the ministry objectives. The accounts show a surplus of £5,877, (previous year was a surplus of £7,756).

The Church could be seen from this report of achieving her objects of charity as set out in our constitution.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing the accounts the charity is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in the business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable it to ensure that the financial statements comply with the Charities Act 1993 as amended by s.28

Of the Charities Act 2006. They 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.

Approval

This report was approved by the trustees on the 2022.

And signed on their behalf by;

Rev. Stephen Kasuvu

TRUSTEE _____

JESUS RESTORATION CENTRE

Independent Examiner's Report
To the Trustees

JESUS RESTORATION CENTRE

I report on the accounts of the church for the year ended 30th November 2020 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act)
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

JESUS RESTORATION CENTRE

Statement of financial activities for the year ended 30th November 2021 Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
Incoming Resources			
Incoming resources from generated funds			
Voluntary income	2	75,189	78,989
Gift aid accrued		17,756	23,704
Government Grant		12,240	10,965
Interest income		13	72
Total Incoming Resources		105,198	113,730
Resources expended			
Charitable activities			
Repairs & maintenance		871	3,037
Conferences, events & refreshments		3,181	6,259
Rent & Rates		40,050	26,000
Telephone, internet & web		3,316	3,339
Motor vehicle expenses		-	3,610
Gift & Donations		3,924	5,374
Salaries & wages		33,646	32,432
Travel, Accommodation & Allowances		4,416	16,128
Professional fees		2,536	3,139
Utility bills		2,134	2,030
Advertising		304	1,020
Training & Staff expenses		661	-
Insurance		343	468
Printing, Stationery & Subscriptions		1,308	511
Depreciation of fixed assets		2,231	2,227
		98,921	105,574
Governance costs	3	400	400
Total resources expended		99,321	105,974
Net incoming/ (outgoing) resources		5,877	7,756
Balances carried forward at 30th November 2021		5,877	7,756

There were no recognised gains or losses in the year. All activities derive from continuing operations.

JESUS RESTORATION CENTRE

Balance Sheet as at 30th November 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	4	16,164	15,739
Investment		69,649	69,649
Current assets			
Debtors		17,756	23,704
Cash at bank and in hand		69,645	58,245
		<u>87,401</u>	<u>81,949</u>
Creditors - amounts falling due within one year	5	<u>(400)</u>	<u>(400)</u>
Net current assets/(liabilities)		<u>87,001</u>	<u>81,549</u>
Net assets		<u>172,814</u>	<u>166,937</u>
Represented by:			
Funds of the charity			
Reserves		166,937	159,181
Net incoming resources		<u>5,877</u>	<u>7,756</u>
		<u>172,814</u>	<u>166,937</u>

The financial statements were approved by the Trustees on2022 and signed on their behalf by:

Rev. Stephen Kasuvu_____

Trustee

JESUS RESTORATION CENTRE

Notes to the financial statements for the year ended 30th November 2021

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.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

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 the reducing balance method.

Church van-25%.

Equipments-12%

Fixtures & fittings-6.5%

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.

JESUS RESTORATION CENTRE

Notes to the financial statements for the year ended 30th November 2021

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

	Unrestrict ed £	Restric ted £	Total funds 2021 £
Voluntary income			
Tithes and offerings	75,189	-	75,189
	<u>75,189</u>	<u>-</u>	<u>75,189</u>

JESUS RESTORATION CENTRE

Notes to the financial statements for the year ended 30th November 2021

3. Governance costs

	£
Accountancy fees	400
	<u>400</u>

4. Tangible fixed assets

	Fixtures & Fittings £	Church Van £	Church Equipmen ts & Instrumen ts £	Total £
Cost				
At 1 st December 2020	92	7,802	34,622	42,516
Additions		-	2,656	2,656
At 30 th November 2021	<u>92</u>	<u>7,802</u>	<u>37,278</u>	<u>45,172</u>
Depreciation				
At 1 st December 2020	45	7,376	19,356	26,777
Charge	3	77	2,151	2,231
At 30 th November 2021	<u>48</u>	<u>7,453</u>	<u>21,507</u>	<u>29,008</u>
Net book value 2021	<u>44</u>	<u>349</u>	<u>15,771</u>	<u>16,164</u>
Net book value 2020	<u>47</u>	<u>426</u>	<u>15,266</u>	<u>15,739</u>

JESUS RESTORATION CENTRE

Notes to the financial statements for the year ended 30th November 2021

5. Creditors – amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Creditors and accruals	<u>400</u>	<u>400</u>
	<u>400</u>	<u>400</u>

6. Financial commitments

Capital Commitments

The church had no capital commitments as at 30th November 2021.

Operating lease commitments

The church had an operating lease commitments as at 30th November 2021.