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REGISTERED CHARITY NUMBER: 1110428

**JESUS RESTORATION CENTRE**

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

**YEAR ENDED 30<sup>th</sup> NOVEMBER 2022**

*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 2022**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 30th November 2022.

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 30<sup>th</sup> November 2022 (Continued)

Regarding the ministry finances in 2021/2022 the resources were used effectively to achieve the ministry objectives. The accounts show a surplus of £10,810, (previous year was a surplus of £5,877).

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 ..... 2023.

**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 30<sup>th</sup> November 2022 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 30<sup>th</sup> November 2022 Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
		<hr/>	<hr/>
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	105,452	75,189
Gift aid accrued		25,780	17,756
Government Grant		5,000	12,240
Interest income		26	13
<b>Total Incoming Resources</b>		<hr/> <b>136,258</b> <hr/>	<hr/> <b>105,198</b> <hr/>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Repairs & maintenance		4,786	871
Conferences, events & refreshments		5,780	3,181
Rent & Rates		42,055	40,050
Telephone, internet & web		2,589	3,316
Media expenses		162	-
Gift & Donations		5,895	3,924
Salaries & wages		44,452	33,646
Travel, Accommodation & Allowances		8,269	4,416
Professional fees		3,504	2,536
Utility bills		2,490	2,134
Advertising		402	304
Training & Staff expenses		73	661
Insurance		345	343
Printing, Stationery & Subscriptions		967	1,308
Depreciation of fixed assets		3,279	2,231
		<hr/> <b>125,048</b> <hr/>	<hr/> <b>98,921</b> <hr/>
<b>Governance costs</b>	3	<b>400</b>	<b>400</b>
<b>Total resources expended</b>		<hr/> <b>125,448</b> <hr/>	<hr/> <b>99,321</b> <hr/>
<b>Net incoming/ (outgoing) resources</b>		<b>10,810</b>	<b>5,877</b>
<b>Balances carried forward at 30<sup>th</sup> November 2022</b>		<hr/> <b>10,810</b> <hr/>	<hr/> <b>5,877</b> <hr/>

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

# JESUS RESTORATION CENTRE

## Balance Sheet as at 30<sup>th</sup> November 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	4	23,693	16,164
Investment		69,649	69,649
<b>Current assets</b>			
Debtors		25,780	17,756
Cash at bank and in hand		64,902	69,645
		<u>90,682</u>	<u>87,401</u>
<b>Creditors - amounts falling due within one year</b>	5	<u>(400)</u>	<u>(400)</u>
<b>Net current assets/(liabilities)</b>		<u>90,282</u>	87,001
<b>Net assets</b>		<u><b>183,624</b></u>	<u><b>172,814</b></u>
Represented by:			
<b>Funds of the charity</b>			
Reserves		172,814	166,937
Net incoming resources		<u>10,810</u>	<u>5,877</u>
		<u><b>183,624</b></u>	<u><b>172,814</b></u>

The financial statements were approved by the Trustees on .....2023 and signed on their behalf by:

**Rev. Stephen Kasuvu**\_\_\_\_\_

**Trustee**



## JESUS RESTORATION CENTRE

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2022

#### 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 30<sup>th</sup> November 2022

### 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 2022 £
<b>Voluntary income</b>			
Tithes and offerings	123,208	5,000	128,208
	<u>123,208</u>	<u>5,000</u>	<u>128,208</u>

## JESUS RESTORATION CENTRE

Notes to the financial statements for the year ended 30<sup>th</sup> November 2022

### 3. Governance costs

	£
Accountancy fees	400
	<u>400</u>

### 4. Tangible fixed assets

	Fixtures & Fittings £	Church Van £	Church Equipmen ts & Instrumen ts £	Total £
<b>Cost</b>				
At 1 <sup>st</sup> December 2021	92	7,802	37,278	45,172
Additions		-	10,808	10,808
At 30 <sup>th</sup> November 2022	<u>92</u>	<u>7,802</u>	<u>48,086</u>	<u>55,980</u>
<b>Depreciation</b>				
At 1 <sup>st</sup> December 2021	48	7,453	21,507	29,008
Charge	3	87	3,189	3,279
At 30 <sup>th</sup> November 2022	<u>51</u>	<u>7,540</u>	<u>24,696</u>	<u>32,287</u>
<b>Net book value 2022</b>	<u>41</u>	<u>262</u>	<u>23,390</u>	<u>23,693</u>
<b>Net book value 2021</b>	<u>44</u>	<u>349</u>	<u>15,771</u>	<u>16,164</u>

## JESUS RESTORATION CENTRE

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2022

#### 5. Creditors – amounts falling due within one year

	<u>2022</u>	<u>2021</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 30<sup>th</sup> November 2022.

##### Operating lease commitments

The church had an operating lease commitments as at 30<sup>th</sup> November 2022.