

RESTORATION WORLD REVIVAL CHURCH

England & Wales · Charity number 1154405

Details

Status Registered

Legal form Charitable company

Company number [07848909](#)

Registered 2013-10-31

Register [View on the Charity Commission register](#)

Contact

Address Acts House
30 Unon Road
Croydon
Surrey
CR0 2XU

Phone 07429686184

Email admin@rwrchurch.co.uk

Website www.rwrchurch.co.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION.

Activities: Spread of Christian religion and related religious activities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- City Of London
- Croydon
- Lambeth
- Lewisham
- Southwark
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£51,474	£49,866	-	-
2023-11-30	£10,100	£12,500	-	-
2022-11-30	£24,520	£27,800	-	-
2021-11-30	£153,333	£156,272	-	-
2020-11-30	£150,333	£155,822	-	-

Trustees

Name	Role	Appointed
GABRIEL NGUNYI CHEGE	Chair	2013-06-11
MARGARET NJOKI KINGANGA		2013-06-11

RESTORATION WORLD REVIVAL CHURCH

England & Wales - Charity number 1154405

Accounts

RESTORATION WORLD REVIVAL CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024
REPORT OF THE TRUSTEE BOARD

Introduction

The Trustee Board presents its annual report and financial statements for RESTORATION WORLD REVIVAL CHURCH for the year ended 30 November 2024.

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: 1154405

Trustee Board Members The following members served during the year:

The following members served during the year:

- Gabriel Ngunyi Chege
- Margret Njoki Kinganga
- Grace Washuka Ngunyi

Principal Office

Acts House, 30 Union Road, Croydon, Surrey, CR0 2XU.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

RESTORATION WORLD REVIVAL CHURCH is a registered charity, governed by its Constitution, which sets out the charitable objects and powers of the Trustee Board.

Recruitment and Training of Trustees

New trustees receive a comprehensive induction programme, including training courses and mentoring by experienced trustees.

This ensures all trustees understand their legal responsibilities, the charity's aims, and its operational and governance framework.

Related Parties

The Trustee Board independently determines all operational policies to fulfil the charity's objectives and comply with national requirements.

The charity collaborates with advisory services, local charities, and other community organisations to enhance its support to beneficiaries.

Organisational Management

The Trustee Board is responsible for:

- The strategic direction of the church
- Setting organisational policy
- Ensuring legal and regulatory compliance

The Board meets **quarterly**, while day-to-day operations are delegated to designated team members and ministry leaders.

Risk Management

RESTORATION WORLD REVIVAL CHURCH has undertaken a corporate risk management exercise.

A risk management strategy and risk register have been adopted by the Trustee Board.

Key areas of risk include:

- Loss of funding
- Operational sustainability
- Compliance risks

The Board continually monitors these risks and implements mitigation strategies, including seeking to diversify funding sources.

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The object of the Association is:

“The provision of Christian religious services.”

Key Activities for the Year (2024)

In 2024, RESTORATION WORLD REVIVAL CHURCH delivered a consistent programme of worship, pastoral support, youth engagement, and Christian community-building activities, as publicly outlined on the church website.

Key activities included:

1. Weekly Worship & Fellowship

- Sunday Worship Service (1:30pm–3:30pm)
- Children’s Ministry (2:30pm–3:30pm)
- Sunday Fellowship / Afternoon Tea (3:30pm–4:30pm)

2. Pastoral Care, Counselling & Mentoring

Delivered every Wednesday (10am–6pm):

- Pastoral care
- Counselling
- Advice and mentoring

3. Youth & Teens Ministry

- Saturday Youth/Teens Activities
- Drama Workshop, offering:
 - Improvisation
 - Role-play
 - Script development
 - Performance opportunities

These activities promote confidence, creativity, Christian values, and personal development.

Use of Volunteers

The charity benefited from the support of 10 volunteers, contributing approximately 10 hours per week, assisting with public advice, ministry functions, and administrative tasks.

FINANCIAL REVIEW

Reserves Policy

The charity currently holds zero reserves.

The Trustee Board recognises the importance of establishing financial reserves and aims to build a reserve fund as part of forward financial planning.

Investment Policy

Surplus funds, when available, are placed in interest-bearing accounts to ensure security, stewardship, and financial growth.

Future Plans

RESTORATION WORLD REVIVAL CHURCH is committed to expanding its reach by:

- Establishing additional community hubs
- Strengthening partnerships with local charities, schools, and support groups
- Actively pursuing funding and donations to launch new programmes in:
 - Skills training
 - Employment support
 - Mental health awareness
 - Personal and spiritual development

STATEMENT OF TRUSTEE BOARD RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable laws and regulations.

Charity law in England and Wales requires Trustees to:

- Select suitable accounting policies and apply them consistently
- Make reasonable and prudent judgements and estimates
- Prepare financial statements on a going-concern basis unless otherwise inappropriate
- Maintain accurate and transparent accounting records
- Safeguard the charity's assets and prevent fraud or irregularities

Disclosure of Information to Auditors

In line with charity law, the Trustees confirm that:

- As far as they are aware, there is no relevant audit information of which the charity's auditors are unaware
- They have taken all necessary steps to ensure they are aware of relevant audit information and that auditors are informed

Auditors

At the time of this report, RESTORATION WORLD REVIVAL CHURCH has not appointed auditors.

The Trustee Board will review this as the charity expands and as regulatory requirements evolve.

APPROVAL

This report was approved by the Trustee Board on 01st December 2024 and signed on its behalf by:

.....
Gabriel Chege
Chairperson



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name No (if any)

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
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Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations	51,474	-	-	51,474	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	51,474	-	-	51,474	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	51,474	-	-	51,474	-
A3 Payments					
ADMINISTRATIVE	46,094	-	-	46,094	-
TELEPHONE	172	-	-	172	-
RENT OFFICE	-	-	-	-	-
	3,600	-	-	3,600	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	49,866	-	-	49,866	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	49,866	-	-	49,866	-
Net of receipts/(payments)	1,608	-	-	1,608	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	1,608	-	-	1,608	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds	-	-	-

(agree balances with receipts and payments account(s))

Agreement Error

OK

OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
GC	GABRIEL NGUNYI CHEGE	01/12/2024

RESTORATION WORLD REVIVAL CHURCH

England & Wales - Charity number 1154405

Accounts

Registered Charity Number 1154405

RESTORATION WORLD REVIVAL CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 November 2021

RESTORATION WORLD REVIVAL CHURCH

**REPORT OF THE TRUSTEE BOARD FOR THE
YEAR ENDED 30 November 2021**

Introduction

The committee submits their report and the accounts of the Charity for the year ended 30 November 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: 1154405

Committee Members

The members who served during the year were as follows:-

Representative Members

Member

Gabriel NgunyiChege
Margret Njoki Kinganga
Grace Washuka Ngunyi

Members of the RESTORATION WORLD REVIVAL CHURCH

Gabriel NgunyiChege
Margret Njoki Kinganga
Josephine Wanjeri Nduta
Grace Washuka Ngunyi

Principal Office

Unit 22
2nd Floor Day Lewis House
324-340 Bensham Lane
Thornton Heath
Surrey
England CR7
7EQ

Accountant

Oakpark (UK) Ltd
22 Harbouhouse
Coldharbour Lane
Rainham
Essex, RM13 9YA

Bankers

Barclays Bank

RESTORATION WORLD REVIVAL CHURCH
REPORT OF THE TRUSTEE BOARD FOR THE
YEAR ENDED 30 November 2021
(CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charity, registered with the Charity Commission..

Recruitment and Training of Trustees Members

Newly appointed trustees are provided with a comprehensive induction to RESTORATION WORLD REVIVALCHURCH through the provision of training courses and mentoring by established trustees

Related Parties

Operating policies are independently determined by the Trustee Board of RESTORATION WORLD REVIVALCHURCH in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Organisational Management

RESTORATION WORLD REVIVAL CHURCH is operated by its Trustee board which is responsible for setting the strategic direction of the organization and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of RESTORATION WORLD REVIVAL CHURCH and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation.

Risk Management

RESTORATION WORLD REVIVAL CHURCH has worked on a corporate risk management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end RESTORATION WORLD REVIVAL CHURCH is continually monitoring and managing its risk.

Included in external risks is that of loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources.

OBJECTS, AIMS, OBJECTIVES AND ACTIVITIES

Charitable Objects

The object of the Association shall be the provision of Christian religion Services

RESTORATION WORLD REVIVAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 November 20

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendation in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

b) Income

Grants received are accounted for in the period to which they relate. Investment income and other incoming resources are accounted for in the period in which they are received.

c) Resources

- i) Resources expended are recognised in the period in which they are incurred.
- ii) Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- iii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.
- iv) All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. The majority of costs relate to charitable activities and have been allocated as such on the SOFA.

d) Fund Accounting

- i) Restricted funds relates to grants made for specific purposes as laid down by the donor (e.g. for specific projects).

Expenditure that meets these specific purposes is matched against grant income and analysed over the appropriate cost.

Further details regarding Restricted Funds are provided in Note 13.

- ii) Unrestricted funds comprise other income received or generated for charitable purposes but which may be spent at the discretion of the Trustee Board.
- iii) Designated funds are those unrestricted funds that have been earmarked by the Trustee Board for a specific but not legally binding purpose.

e) Fixed Assets

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, having regard to the funding arrangements of the project where appropriate. Items of expenditure below £500 per item are written off to revenue in the year in which the expenditure was incurred. The estimated useful lives of major classes of assets are:

Fixtures, Fittings and Equipment - 5 years

10. The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. Movements in funds are disclosed in Note 13 to the financial activities.

The Notes form Part of the Financial statement

Micro-entity Balance Sheet as at 30 November 2021

	<i>Notes</i>	<i>2021</i>	<i>2020</i>
		£	£
Fixed Assets		1,946	2,162
Current Assets		25,206	28,145
Net current assets (liabilities)		<u>25,206</u>	<u>28,145</u>
Total assets less current liabilities		<u>27,152</u>	<u>30,307</u>
Total net assets (liabilities)		<u>27,152</u>	<u>30,307</u>
Reserves		<u>27,152</u>	<u>30,307</u>

- For the year ending 30 November 2021 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.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 1 feb, 2022

And signed on their behalf by:

Gabriel ngunyi chege, Director

**RESTORATION WORLD REVIVAL
CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

1 Accounting policies

Charity information

Restoration world revival church Limited is a private company limited by shares incorporated in England and Wales. it is also a registered charity in accordance with the Charities Act 2011, with charity registration number 1154405

The nature of the charitable company's operations and principal activities are set out in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated services are recognised in income at their fair value when their economic benefit is probable and it can be measured reliably. Fair value is determined on the basis of the value of the gift to the charitable company. For example the amount the charitable company would be willing to pay in the open market for such services. A corresponding amount is recognised in expenditure.

Investment income is recognised on a receivable basis.

**RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Accounting policies (Continued)

1.5 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Expenditure on charitable activities comprises expenses incurred in pursuance of the charitable company's principal activities.

VAT is charged against the expenditure heading for which it was incurred.

Governance costs, which are included in expenditure on charitable activities, are those incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and loans from the parent undertaking are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

No liability arises as the charitable company's activities are exempt from corporation tax.

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 30 NOVEMBER 2021

1 **Accountin policies** **Continued**

1 Termination payments

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

2 Critical accountin estimates and ud ements

n the application of the charitable company s accounting policies, the trustees are re uired to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

Donated Services

ncluded in donations and expenditure on charitable activities is an estimate for the costs incurred by Charity Global nc, the parent charity, based in the USA The estimate includes actual amounts incurred on professional services and travelling expenditure as well as US employees best estimates of their time spent on UK charity matters

Also included in donated services are consultancy services performed by third parties, on a pro-bona basis n such cases the donated service has been measured and recognised as the third parties best estimate of the cost of the services provided

Therefore there is an inevitable degree of judgement involved in calculating these estimates

3 Donations

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Tot 2020
Donations and gifts	72,629	80,704	150,333	200,899
Donated services	-	-	-	-
	<u>72,629</u>	<u>80,704</u>	<u>150,333</u>	<u>200,899</u>
For the year ended 30 NOV 2021	<u><u>72,629</u></u>	<u><u>80,704</u></u>	<u><u>150,333</u></u>	<u><u>200,899</u></u>

**RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 30 NOVEMBER 2021

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2019 Number
Charitable activities and fundraising	4	3

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2019 Number
£80,000 - £90,000	1	1

12 Other receivables

Amounts falling due within one year:

	2021 £	2020 £
other receivable	25,206	28,145

13 Called up share capital

Issued and fully paid

1 Ordinary share of £1

	2021 £	2019 £
	-	

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

15 Called up share capital

Issued and fully paid
 1 Ordinary share of £1

	2021	2019
	£	£
	1	1

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 dec 2020 £	Movement in funds		Balance at 30/11/2021 2021 £
		Incoming resources £	Resources expended £	
Water projects	1,462	1,369	(2,160)	671

100% of the money raised through charity: water's public fundraising campaigns is restricted to directly fund water projects in developing countries.

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Share capital	Total
	£	£	£	£
Fund balances at 30 NOVEMBER 2021 are represented by:				
Current assets/(liabilities)	<u>72,629</u>	<u>80704</u>	<u>1</u>	<u>150333</u>

18 Related party transactions

NO Related party transactions

INCOME & EXPENSE FOR RESTORATION WORLD REVIVAL CHURCH

RECEIPTS

		2021	2020
1	Tithe	52,121.3	52,121.3
2	Offerings	2,531.2	2,531.2
3	Building	6,025.5	6,025.5
4	Thanks giving	1,395.0	1,395.0
5	First fruits	491.0	491.0
6	Others	-	-
7	Pledges	-	-
8	Donations	-	-
9	Grants	80,704.0	80,704.0
10	Others 2	10,065	7,065.0

TOTAL RECEIPTS

153,333

150332

EXPENDITURE

1	ADMINISTRATIVE	1,625.0	1,625.0
2	TELEPHONE	2,122.1	2,122.1
3	OFFICE,PRINTING & STATIONERIES	1,050.0	1,050.0
4	SALARY & WAGES	98,110.6	98,110.6
	VOLUNTEER		
5		1,100.0	1,000.0
6	RENT	34,267.0	34,267.0
7	PASTOR'S ALLOWANCES	-	-
8	ADVERTISEMENT & HOSPITALITY	3,781.0	3,681.0
9	CONFERENCES & SEMINARS	-	-
10	SUBSCRIPTIONS	163.0	163.0
11	COMPUTER MAINTENANCE	5556.0	5,456.0
12	BANK CHARGES & INTEREST RATES	984.9	984.9
13	INSURANCE	-	-
14	FIXTURES & FITTINGS & EQUIPMENT	794.0	794.0
15	DONATIONS	90.0	40.0
16	TRAININGS & WORKSHOPS	-	-
17	REPAIRS	3,536.3	3,536.3
18	OTHERS	2,992.0	2,992.0

TOTAL EXPENDITURE

156,272

155,822

SURPLUS/DEFICIT

(2939)

16,854

RESTORATION WORLD REVIVAL CHURCH

England & Wales - Charity number 1154405

Accounts

Registered Charity Number 1154405

RESTORATION WORLD REVIVAL CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 November 2020

RESTORATION WORLD REVIVAL CHURCH

**REPORT OF THE TRUSTEE BOARD FOR THE
YEAR ENDED 30 November 2020**

Introduction

The committee submits their report and the accounts of the Charity for the year ended 30 November 2020

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: 1154405

Committee Members

The members who served during the year were as follows:-

Representative Members

Member

Gabriel NgunyiChege

Margret Njoki Kinganga

Grace Washuka Ngunyi

Members of the RESTORATION WORLD REVIVAL CHURCH

Gabriel NgunyiChege

Margret Njoki Kinganga

Josephine Wanjeri Nduta

Grace Washuka Ngunyi

Principal Office

Unit 22

2nd Floor Day Lewis House

324-340 Bensham Lane

Thornton Heath

Surrey

England CR7

7EQ

Accountant

Oakpark (UK) Ltd

22 Harbouhouse

Coldharbour Lane

Rainham

Essex, RM13 9YA

Bankers

Barclays Bank

RESTORATION WORLD REVIVAL CHURCH
REPORT OF THE TRUSTEE BOARD FOR THE
YEAR ENDED 30 November 2020
(CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charity, registered with the Charity Commission..

Recruitment and Training of Trustees Members

Newly appointed trustees are provided with a comprehensive induction to RESTORATION WORLD REVIVALCHURCH through the provision of training courses and mentoring by established trustees

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RESTORATION WORLD REVIVAL CHURCH is operated by its Trustee board which is responsible for setting the strategic direction of the organization and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of RESTORATION WORLD REVIVAL CHURCH and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation.

Risk Management

RESTORATION WORLD REVIVAL CHURCH has worked on a corporate risk management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end RESTORATION WORLD REVIVAL CHURCH is continually monitoring and managing its risk.

Included in external risks is that of loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources.

OBJECTS, AIMS, OBJECTIVES AND ACTIVITIES

Charitable Objects

The object of the Association shall be the provision of Christian religion Services

RESTORATION WORLD REVIVAL CHURCH

REPORT OF THE TRUSTEE BOARD
FOR THE YEAR ENDED 30 November 2017
(CONTINUED)

Objectives for the Year

Objectives for the Year

RESTORATION WORLD REVIVAL CHURCH aims to improve the conditions of life of residents by promoting their educational, physical, mental and spiritual well-being.

Principal Activities of the Year

The object of the Association shall be the provision of Christian religion Services

Use of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 4 volunteers contributed approximately 24 hours per week to the charity.

Principal Activities of the Year

FINANCIAL REVIEW AND RESULTS FOR THE YEAR (CONTINUED):

sources of income are as follows

Donation 150,333

Reserves Policy

The Trustee Board have adopted the following practices in respect of its reserves.

1) Grant income whose use has been limited to purposes specified by the donor is set-aside in a restricted fund. The use of each fund is therefore limited for the relevant restricted purpose.

2) Funds have also been established by the Trustee Board for purposes designated by itself.

The purposes are:

a) To meet the cost of future IT developments and

b) To cover the cost of expenditure on fixed assets. The reserve is therefore released on an annual basis to correspond with the annual depreciation charge.

3) The unrestricted fund represents accumulated surpluses arising from the RESTORATION WORLD REVIVAL CHURCH

Investment Policy

Surplus funds are invested in interest bearing accounts with the RESTORATION WORLD REVIVAL CHURCH Bank

FUTURE PLANS

RESTORATION WORLD REVIVAL CHURCH aims to continually improve access to its service, and intends to extend its service to an even wider number of the community through increased outreach locations.

RESTORATION WORLD REVIVAL CHURCH

REPORT OF THE TRUSTEE BOARD
FOR THE YEAR ENDED 30 November 2020
(CONTINUED)

ACCOUNTING AND REPORTING RESPONSIBILITIES

Statement of Trustee Boards Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting polices and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

In accordance with charity law, we certify that:

- so far as we are aware, there is no relevant audit information of which the Trustee Board members are unaware, and
- As the Trustee Board members of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that of that information.

Auditors

RESTORATION WORLD REVIVAL CHURCH, have not appointed any auditors at this moment.

This report has been prepared in accordance with the Statement of Recommended Practice **IA**Accounting and Reporting by Charities (issued in August 2005).

Approved by the Committee on 31 August 2020
And signed on its behalf by

Gabriel Ngunyi Chege

Director (Chairperson)

RESTORATION WORLD REVIVAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 November 20

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendation in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

b) Income

Grants received are accounted for in the period to which they relate. Investment income and other incoming resources are accounted for in the period in which they are received.

c) Resources

- i) Resources expended are recognised in the period in which they are incurred.
- ii) Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- iii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.
- iv) All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. The majority of costs relate to charitable activities and have been allocated as such on the SOFA.

d) Fund Accounting

- i) Restricted funds relates to grants made for specific purposes as laid down by the donor (e.g. for specific projects).

Expenditure that meets these specific purposes is matched against grant income and analysed over the appropriate cost.

Further details regarding Restricted Funds are provided in Note 13.

- ii) Unrestricted funds comprise other income received or generated for charitable purposes but which may be spent at the discretion of the Trustee Board.
- iii) Designated funds are those unrestricted funds that have been earmarked by the Trustee Board for a specific but not legally binding purpose.

e) Fixed Assets

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, having regard to the funding arrangements of the project where appropriate. Items of expenditure below £500 per item are written off to revenue in the year in which the expenditure was incurred. The estimated useful lives of major classes of assets are:

Fixtures, Fittings and Equipment - 5 years

10. The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. Movements in funds are disclosed in Note 13 to the financial activities.

The Notes form Part of the Financial statement

Micro-entity Balance Sheet as at 30 November 2020

	<i>Notes</i>	<i>2020</i>	<i>2019</i>
		£	£
Fixed Assets		2,162	2,402
Current Assets		28,145	33,394
Net current assets (liabilities)		<u>28,145</u>	<u>33,394</u>
Total assets less current liabilities		<u>30,307</u>	<u>35,796</u>
Total net assets (liabilities)		<u>30,307</u>	<u>35,796</u>
Reserves		<u>30,307</u>	<u>35,796</u>

- For the year ending 30 November 2020 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.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 15 July 2021

And signed on their behalf by:

Gabriel ngunyi chege, Director

**RESTORATION WORLD REVIVAL
CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020**

1 Accounting policies

Charity information

Restoration world revival church Limited is a private company limited by shares incorporated in England and Wales. it is also a registered charity in accordance with the Charities Act 2011, with charity registration number 1154405

The nature of the charitable company's operations and principal activities are set out in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated services are recognised in income at their fair value when their economic benefit is probable and it can be measured reliably. Fair value is determined on the basis of the value of the gift to the charitable company. For example the amount the charitable company would be willing to pay in the open market for such services. A corresponding amount is recognised in expenditure.

Investment income is recognised on a receivable basis.

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Accounting policies **(Continued)**

1.5 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Expenditure on charitable activities comprises expenses incurred in pursuance of the charitable company's principal activities.

VAT is charged against the expenditure heading for which it was incurred.

Governance costs, which are included in expenditure on charitable activities, are those incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and loans from the parent undertaking are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

No liability arises as the charitable company's activities are exempt from corporation tax.

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Accountin policies Continued

1 Termination payments

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

2 Critical accountin estimates and ud ements

n the application of the charitable company s accounting policies, the trustees are re uired to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

Donated Services

ncuded in donations and expenditure on charitable activities best estimates of their time spent on UK charity matters

Donations

3

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Tot 2019
Donations and gifts	69,629	80,704	150,333	200,899
Donated services	-	-	-	-
	<u>69,629</u>	<u>80,704</u>	<u>150,333</u>	<u>200,899</u>
For the year ended 30 NOV 2020	<u><u>69,629</u></u>	<u><u>80,704</u></u>	<u><u>150,333</u></u>	<u><u>200,899</u></u>

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2020

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Charitable activities and fundraising	4	3

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£80,000 - £90,000	1	1

12 Other receivables

	2020 £	2019 £
Amounts falling due within one year:		
other receivable	28,145	333,94

13 Called up share capital

	2020 £	2019 £
Issued and fully paid		
1 Ordinary share of £1	-	

RESTORATION WORLD REVIVAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2020

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Share capital	Total
	£	£	£	£
Fund balances at 30 NOVEMBER 2020 are represented by:				
Current assets/(liabilities)	<u>69,629</u>	<u>80704</u>	<u>1</u>	<u>150333</u>

18 Related party transactions

NO Related party transactions

INCOME & EXPENSE FOR RESTORATION WORLD REVIVAL CHURCH

RECEIPTS

		2020	2019
1	Tithe	52,121.3	40,119.6
2	Offerings	2,531.2	21,530.6
3	Building	6,025.5	29,299.2
4	Thanks giving	1,395.0	23,839.7
5	First fruits	491.0	2,498.0
6	Others	-	22,022.9
7	Pledges	-	-
8	Donations	-	-
9	Grants	80,704.0	-
10	Others 2	7,065.0	61,589.2
TOTAL RECEIPTS		150,333	200,899.2

EXPENDITURE

1	ADMINISTRATIVE	1,625.0	1,552.0
2	TELEPHONE	2,122.1	2,376.0
3	OFFICE,PRINTING & STATIONERIES	1,050.0	772.0
4	SALARY & WAGES	98,110.6	116,948.9
5	VOLUNTEER	1,000.0	1,463.0
6	RENT	34,267.0	31,492.0
7	PASTOR"S ALLOWANCES	-	-
8	ADVERTISEMENT & HOSPITALITY	3,681.0	13,040.0
9	CONFERENCES & SEMINARS	-	-
10	SUBSCRIPTIONS	163.0	-
11	COMPUTER MAINTENANCE	5,456.0	8,773.0
12	BANK CHARGES & INTEREST RATES	984.9	1,190.0
13	INSURANCE	-	-
14	FIXTURES & FITTINGS & EQUIPMENT	794.0	-
15	DONATIONS	40.0	892.0
16	TRAININGS & WORKSHOPS	-	-
17	REPAIRS	3,536.3	5,546.0
18	OTHERS	2,992.0	-
TOTAL EXPENDITURE		155,822	184,045

SURPLUS/DEFICIT

5,489

16,854