

# Restoration Faith Global Missions

Annual Report and Financial Statements for the period 01 April 2020 to 31 March 2021.

Contents	Page
General information	2
Trustees Annual Report	3,4
Independent Examiner's Report	5
Statement of comprehensive income	6
Statement of Financial Position	7
Accounting Policies	8,9

**Registered charity number: 1160000**

**Principal Office**

Unit 3  
Lupton Avenue  
Leeds  
LS9 6ED

**Trustees**

Ruth Malaba  
Rev John Njuba

**Bankers**

Barclays Bank  
69 Albion Street  
Leeds  
LS1 5AA

**Independent Examiner**

Tax and Financial Strategists Ltd  
30 Goodwood Road  
Redhill  
RH1 2HH

## **Trustees' Annual Report for the period 01 April 2020 to 31 March 2021**

The Trustees present their annual report and the financial statements for the period 01 April 2020 to 31 March 2021 in terms of the Charities Act 2011.

### **Governance**

Governing documents which the church uses are as follows:

- Both the Old and New Testaments of the Bible.
- Charitable Association Constitution registered with the Charity Commission.
- Policies and manuals adopted by the church.

### **Charitable objectives**

- 1) Providing a place of worship which can be accessed by members of the public regardless of religion, colour or background.
- 2) Raising awareness and understanding of Christian beliefs and practices by having regular sermons, distributing literature to the public, Facebook network, street and television evangelism, visiting hospitals and prisons.
- 3) Providing counselling services to members of the public who are in distressful situations.
- 4) Fellowship among members by visiting them in their homes, having communal meals, celebrating birthdays, graduations etc together as a community of believers.
- 5) Carrying out missionary and outreach work throughout the UK and in other countries.

### **Risk Management**

Proactively managing risk to ensure that the church continues to operate. Trustees are always measuring and identifying risks and then take mitigating actions. They are assisted by the church board to keep risk at a minimum level.

Trustees and the Church board set up internal controls which they are always improving and reviewing to ensure that they are robust. It is recognised that systems provide reasonable assurance that major risks are managed but cannot provide absolute assurance.

## Achievements

### 1. Church Services

Sunday services were conducted throughout the year without failure. Guest speakers were invited to preach during some of the services. In addition, several all-night prayers were held. The church is sub divided into home groups. These are mid-week meetings held in members' houses. The attendance in these services is increasing and there are a lot of good testimonies from our members.

### 2. Conferences

Members attended regional and national conferences together with sister assemblies. The church contributed financially towards these conferences and members benefited from the teachings. Members are appreciating these conferences and we shall therefore continue to participate in future conferences.

### 3. Special meeting

For the Youth, Ladies and Men were held and specific teachings provided. For example experts were invited to teach on career guidance, job searches, marriages, how to avoid divorces and raising children.

### 4. Bathsheba Project

The church assist men and women going through divorces and those who are already divorced. This involves visiting them so that they do not feel rejected and donating gifts especially at Christmas, clothing and food.

## Plans

To continue reaching out to the local community preaching the gospel of Christ and supporting any members of the public going through difficulties.

Approved by the Trustees:

Trustee's name : JOHN NJUBA

Trustee's signature : [Signature]

Date: 25/03/2022

## Independent Examiner's Report

The Trustees of Restoration Faith Global Missions appointed me to independently examine their report and the accompanying financial statements.

### Respective responsibilities of the Trustees and examiner

Trustees and management of the charity are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 do not apply and that an independent examination is needed.

To keep adequate financial records that supports the reported annual accounts and to ensure that published reports are free from material misstatements and frauds.

### My responsibility

To carry out procedures such as analytical reviews, inspection of sampled financial records and enquiring from those tasked with governance of the charity any matters that arise.

I also considered the disclosure of material facts in the reports and the going concern of the church.

The nature and extent of my examination did not provide appropriate adequate audit evidence and therefore no audit opinion is provided in this report.

### Independent Examiner's statement

During my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

*P Sowemimo*

.....  
Tax and Financial Strategists Ltd  
30 Goodwood Road  
Redhill  
RH1 2HH

31/03/2022

.....  
Date



Restoration Faith Global Missions

Statement of comprehensive income for the period 01 April 2019 to 31 March 2020

	31 March 2020 (£)	31 March 2019 (£)
<b>Voluntary Income</b>		
Donations received	9,096	20,413
Gift aid claimed	4,792	
Grants received	15,672	
<b>Total income</b>	<b>29,560</b>	<b>20,413</b>
<b>Charitable Activities Costs</b>		
Meals	0	449
Travel & Subsistence	949	0
Renovations	2,050	5,656
Electricity	0	0
Rent - Church hall	11,100	10,411
Rent - Parsonage	0	300
Pastor's allowance	0	250
Stationery	93	135
Fund raising fees	1,000	1,350
Website	314	
Sundry	256	
Communication	106	
<b>Total Charitable Activities Costs</b>	<b>15,868</b>	<b>18,551</b>
<b>Governance Costs</b>		
Accountancy	400	400
<b>Total Governance Costs</b>	<b>400</b>	<b>400</b>
<b>Total expenses</b>	<b>16,268</b>	<b>18,951</b>
<b>Net surplus</b>	<b>13,292</b>	<b>1,462</b>

Restoration Faith Global Missions	
Statement of Financial Position as at 31 March 2021	
	31 March 2021 (£)
<b>Current Assets</b>	
Debtors	4,798
Bank current account	13,199
<b>Total Current Assets</b>	<b>17,997</b>
<b>Current Liabilities</b>	
Accrued expenses	(400)
<b>Total Current Liabilities</b>	<b>(400)</b>
<b>Total Net Assets</b>	<b>17,597</b>
<b>Reserves</b>	
Accumulated surplus	4,305
Current year surplus	13,292
<b>Total Reserves</b>	<b>17,597</b>

## **Accounting Policies**

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

### **a) Basis of preparation**

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Charity used the accrual basis of accounting

### **b) Fund accounting**

No specific funds were set up in the year under review.

### **c) Incoming resources**

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

### **d) Resources expended**

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.



#### **e) Donated Goods and volunteer and other donated services.**

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income in the trading venture when they are disposed of.

(ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(iii) The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

#### **f) Taxation**

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

#### **g) Tangible fixed assets and depreciation**

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	4 years
Equipment	4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

#### **h) Liabilities**

All liabilities were due within 1 year from the reporting date.