

# Fountain of Fire Prayer Restoration Ministry

England & Wales · Charity number 1163267

## Details

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**Other names** FOUNTAIN OF FIRE MINISTRY, Restoration Youth Ministry

**Status** Registered

**Legal form** Trust

**Registered** 2015-08-24

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

## Contact

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**Address** 40 Handcross Road  
Luton  
LU2 8JF

**Phone** 07471800823

**Email** [Raphaya\\_12@hotmail.co.uk](mailto:Raphaya_12@hotmail.co.uk)

**Website** [www.restorationyouthministry.com](http://www.restorationyouthministry.com)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN RELIGION WORLDWIDE IN GENERAL, AND IN EAST LONDON AREA IN PARTICULAR FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, SEMINARS, CHRISTIAN FESTIVALS, PRODUCING AND DISTRIBUTING CHRISTIAN LITERATURE TO ENLIGHTEN THE POPULACE ABOUT THE CHRISTIAN RELIGION

**Activities:** We hold church services on the weekend, and weekdays to promote the Christian Faith. We hold activities for youth and young people to promote positive development. We hold holidays in the UK and around the world to engage the young and promote positive behavior, enhanced their skill and enhance and develop their emotional, physical and mental health.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** WORLDWIDE IN GENERAL, AND IN EAST LONDON AREA IN PARTICULAR
- Luton
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£70,236	£73,491	-	-
2024-07-31	£43,663	£44,106	-	-
2023-07-31	£60,891	£83,754	-	-
2022-07-31	£22,334	£22,416	-	-
2021-07-31	£51,483	£53,217	-	-

## Trustees

Name	Role	Appointed
Isaac Ofori		2021-10-09
Raphaya Pinas		2024-01-01
SANDRA OFORI		2022-01-15

**Fountain of Fire Prayer Restoration Ministry**

England & Wales - Charity number 1163267

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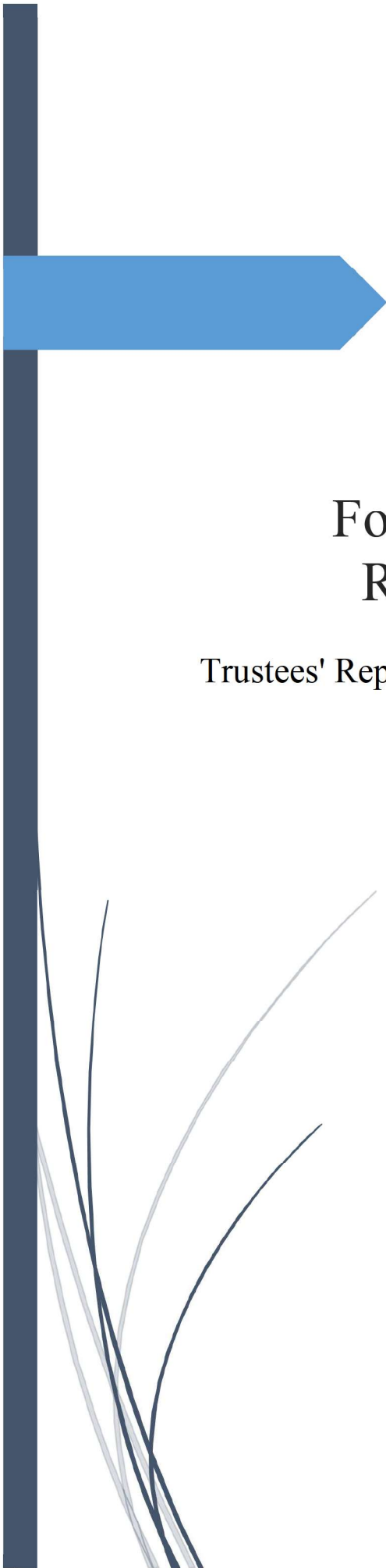
# Accounts

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Registered Charity No - 1163267

# Fountain of Fire Prayer Restoration Ministry

Trustees' Report and Unaudited Accounts 31 July 2025



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS  
TRUSTEES AND  
ADVISERS FOR THE YEAR ENDED 31 JULY 2025**

<b>Trustees</b>	Raphaya Pinas Sandra Ofori Isaac Ofocri
<b>Charity registered Number</b>	1163267
<b>Date of Charitable Registration</b>	24 <sup>th</sup> August 2015
<b>Principal office</b>	40 Handcross Road Luton LU2 8JF
<b>Independent examiners</b>	Accounting Assist Ltd (C/o Good to Give Ltd)
<b>Bankers</b>	Metro Bank PLC

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Fountain of Fire Prayer Restoration Ministry for the year ended 31 July 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Charities Statement of Recommended Practice (SORP) (FRS 102) (second edition, effective 1 January 2019).

### **Structure, governance and management**

#### **The 3 Trustees are:**

Raphaya Pinas  
Sandra Ofori  
Isaac Ofocri

### **OBJECTIVES AND ACTIVITIES**

The purpose of the charity is to advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

### **ACHIEVEMENTS AND PERFORMANCE**

To advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

### **FINANCIAL REVIEW**

The largest contribution to the charity for the year came from general offerings.

### **PLANS FOR FUTURE PERIODS**

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity. Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The methods adopted for the recruitment and appointment of new trustees; New trustees may be appointed by resolution of a meeting of the trustees.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 JULY 2025**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

This report has been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102) applicable to charities preparing their accounts on the accruals basis.

**Statement of disclosure of information to independent examiner**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 3 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the Trustees on and signed on their behalf by:

**Name ...Raphaya Pinas.....**

**Signature.....*R. Pinas*.....**

**Date.....24/4/2026.....**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 JULY 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNTAIN OF  
FIRE PRAYER RESTORATION MINISTRY**

I report on the financial statements of the charity for the year ended 31 July 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- 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 Group/District 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 statement below.

**Independent Examiner's statement**

In connection with 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 financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 24/04/2026

**Anum Hassan, FCCA**  
On behalf of Accounting Assist Ltd

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income and expenditure account)  
**FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments</b>					
Donations and legacies	2	70,236	-	70,236	43,663
<b>Total</b>		70,236	-	70,236	43,663
<b>Expenditure on:</b>					
Raising funds	3	214	-	214	13,206
Charitable activities	4	30,802	-	30,802	15,828
Other	5	42,475	-	42,475	15,072
<b>Total</b>		73,491	-	73,491	44,106
<b>Net movement in funds</b>		(3,255)	-	(3,255)	(443)
Total funds brought forward		387	-	387	830
<b>Total funds carried forward</b>		(2,868)	-	(2,868)	387

**BALANCE SHEET  
AS AT 31 JULY 2025**

	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		-	387
<b>Creditors:</b> Amount falling due within one year		(2,868)	-
<b>Total net assets</b>		(2,868)	387
<b>The funds of the charity</b>			
Restricted funds			
Unrestricted funds	8	(2,868)	387
<b>Total funds</b>		(2,868)	387

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

**Name .....** Raphaya Pinas ..

**Signature.....** *R. Pinas.....*

**Date.....** 24/4/2026.....

The notes on pages 9 – 12 form part of these financial statements.

## **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 JULY 2025**

### **1. ACCOUNTING POLICIES**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Statement of Recommended Practice (SORP) (FRS 102) (second edition, effective 1 January 2019).

#### **1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The charity did not hold any restricted funds during the year ended 31 July 2025.

#### **1.3 Incoming resources**

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.4 Resources expended**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2025**

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions

attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment but not accrued as expenditure.

**2. Income from donations and legacies**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations from tithes & offerings	59,655	33,875
Gift Aid	10,581	9,788
	<b>70,236</b>	<b>43,663</b>

**3. Expenditure on raising funds**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Costs of generating voluntary income	11	-
Costs of generating donations	203	13,206
	<b>214</b>	<b>13,206</b>

**NOTES TO THE FINANCIAL STATEMENT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2025**

**4. Expenditure on charitable activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Expenditure on Charitable activities	30,802	15,828
	<b>30,802</b>	<b>15,828</b>

**5. Other expenditure**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Ministry Support	-	-
Motor and travel costs	32,906	1,332
Premises costs	300	5,200
General administrative costs	3,705	3,802
Legal and professional costs	5,563	4,738
	<b>42,475</b>	<b>15,072</b>

**6. Movement in funds**

	<b>Incoming Resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2025 £</b>
Restricted funds			
Unrestricted funds	70,236	73,491	-3,255
<b>Total funds</b>	<b>70,236</b>	<b>73,491</b>	<b>-3,255</b>

**NOTES TO THE FINANCIAL STATEMENT (*Continued*)  
FOR THE YEAR ENDED 31 JULY 2025**

**7. Going Concern**

At the year end the charity had net liabilities of £2,868 (2024: £387 net assets). The deficit arose because expenditure exceeded income during the year. The trustees have reviewed the financial position and confirm that the charity will continue to operate due to ongoing committed donations and the continued support of stakeholders. The trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

**8. Funds & Reserves**

The charity held unrestricted funds of -£2,868 at the year-end (2024: £387). The negative balance represents expenditure incurred in the year which is expected to be met from future income. The trustees are satisfied that future income streams will be sufficient to eliminate the deficit.

**9. Creditors Note**

The year-end creditor balance of £2,868 relates to expenditure incurred before the year end but paid after the year end

**10. Related Party Transactions**

During the year, reimbursements totalling £7,671 were made to two trustees for expenses they personally incurred on behalf of the charity.

These comprised £7,433 reimbursed to Raphaya Pinas and £238 reimbursed to Sandra Ofori. The expenses related to charitable activities and ministry support.

No trustee received remuneration or any other personal benefit from the charity.

**11. Trustees' Expenses**

Two trustees were reimbursed a total of £7,671 for expenses incurred on behalf of the charity. No other trustee claimed or received expenses during the year.

**Fountain of Fire Prayer Restoration Ministry**

England & Wales - Charity number 1163267

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# Accounts

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Restoration Youth Ministry

Charity No. 1163267

Trustees' Report and Unaudited Accounts

31 July 2024

Restoration Youth Ministry  
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2024

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1163267

Registered Office

40 handcross road

Luton

Bedfordshire

LU2 8JF

Trustees

The following Trustees served during the year

Isaac Ofori

Sandra Ofori

Accountants

360 Accounting Services Ltd

27 Old Gloucester Street

London

WC1N 3AX

#### OBJECTIVES AND ACTIVITIES

The purpose of the charity is to advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

#### ACHIEVEMENTS AND PERFORMANCE

To advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

#### FINANCIAL REVIEW

The largest contribution to the charity for the year came from general offerings.

#### PLANS FOR FUTURE PERIODS

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Restoration Youth Ministry  
Trustees Annual Report

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity. Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The methods adopted for the recruitment and appointment of new trustees - New trustees may be appointed by resolution of a meeting of the trustees.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

*Sandra Ofori*

Sandra Ofori  
Trustee  
11 February 2025

Independent Examiner's Report to the trustees of Restoration Youth Ministry

I report to the charity trustees on my examination of the financial statements of Restoration Youth Ministry for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Darwinette Allen*

360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX  
11 February 2025

Restoration Youth Ministry  
Statement of Financial Activities  
for the year ended 31 July 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	2	43,663	43,663	60,891
Total		43,663	43,663	60,891
Expenditure on:				
Raising funds	3	13,206	13,206	14,553
Charitable activities	4	15,828	15,828	27,826
Other	5	15,072	15,072	41,375
Total		44,106	44,106	83,754
Net gains on investments		-	-	-
Net expenditure		(443)	(443)	(22,863)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(443)	(443)	(22,863)
Other gains and losses				
Net movement in funds		(443)	(443)	(22,863)
Reconciliation of funds:				
Total funds brought forward		830	830	23,694
Total funds carried forward		387	387	831

Restoration Youth Ministry  
 Summary Income and Expenditure Account  
 for the year ended 31 July 2024

	2024 £	2023 £
Income	43,663	60,891
Gross income for the year	<u>43,663</u>	<u>60,891</u>
Expenditure	44,106	83,754
Total expenditure for the year	<u>44,106</u>	<u>83,754</u>
Net expenditure before tax for the year	(443)	(22,863)
Net expenditure for the year	<u><u>(443)</u></u>	<u><u>(22,863)</u></u>

Restoration Youth Ministry  
 Balance Sheet  
 at 31 July 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		387	830
		<u>387</u>	<u>830</u>
Creditors: Amount falling due within one year		-	1
Net current assets		<u>387</u>	<u>831</u>
Total assets less current liabilities		<u>387</u>	<u>831</u>
Net assets excluding pension asset or liability		<u>387</u>	<u>831</u>
Total net assets		<u><u>387</u></u>	<u><u>831</u></u>
The funds of the charity			
Restricted funds	6		
Unrestricted funds	6		
General funds		387	830
		<u>387</u>	<u>830</u>
Reserves	6		
Total funds		<u><u>387</u></u>	<u><u>830</u></u>

These financial statements were approved by the trustees and authorised for issue.

Approved by the Trustees on 11 February 2025

And signed on its behalf by:

*Sandra Ofori*

Sandra Ofori  
 Trustee  
 11 February 2025

Restoration Youth Ministry  
Statement of Cash flows  
for the year ended 31 July 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(443)	(22,863)
Adjustments for:		
Decrease in trade and other receivables	-	25,275
Decrease in trade and other payables	-	(2,100)
Net cash (used in)/provided by operating activities	<u>(443)</u>	<u>312</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(443)	312
Cash and cash equivalents at the beginning of the year	830	518
Cash and cash equivalents at the end of the year	<u>387</u>	<u>830</u>
Components of cash and cash equivalents		
Cash and bank balances	387	830
	<u>387</u>	<u>830</u>

for the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations received from tithes and offerings	33,875	33,875	43,861
Gift Aid	9,788	9,788	17,030
	<u>43,663</u>	<u>43,663</u>	<u>60,891</u>

3 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Costs of generating donations	13,206	13,206	14,553
	<u>13,206</u>	<u>13,206</u>	<u>14,553</u>

4 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
	15,828	15,828	27,826
	<u>15,828</u>	<u>15,828</u>	<u>27,826</u>

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Ministry support	-	-	23,175
Motor and travel costs	1,332	1,332	4,636
Premises costs	5,200	5,200	4,938
General administrative costs	3,802	3,802	7,666
Legal and professional costs	4,738	4,738	960
	<u>15,072</u>	<u>15,072</u>	<u>41,375</u>

6 Movement in funds

	Incoming resources (including other gains/losses )	Resources expended	At 31 July 2024
	£	£	£
Restricted funds:			
Unrestricted funds:			
General funds	43,663	(44,106)	387
	<u>43,663</u>	<u>(44,106)</u>	<u>387</u>
Total funds			

Restoration Youth Ministry  
Detailed Statement of Financial Activities  
for the year ended 31 July 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations received from tithes and offerings	33,875	33,875	43,861
Gift Aid	9,788	9,788	17,030
	<u>43,663</u>	<u>43,663</u>	<u>60,891</u>
Total income and endowments	43,663	43,663	60,891
Expenditure on:			
Costs of generating donations and legacies			
Costs of generating donations	13,206	13,206	14,553
	<u>13,206</u>	<u>13,206</u>	<u>14,553</u>
Total of expenditure on raising funds	13,206	13,206	14,553
Charitable activities	15,828	15,828	27,826
	<u>15,828</u>	<u>15,828</u>	<u>27,826</u>
Total of expenditure on charitable activities	15,828	15,828	27,826
Other expenditure	-	-	23,175
	<u>-</u>	<u>-</u>	<u>23,175</u>
Motor and travel costs			
Travel and subsistence	1,332	1,332	4,636
	<u>1,332</u>	<u>1,332</u>	<u>4,636</u>
Premises costs			
Rent	5,200	5,200	4,900
Premises repairs and maintenance	-	-	38
	<u>5,200</u>	<u>5,200</u>	<u>4,938</u>
General administrative costs, including depreciation and amortisation			
Bank charges	9	9	-
General insurances	948	948	1,762
Postage and couriers	265	265	40
Software, IT support and related costs	201	201	3,250
Subscriptions	65	65	-

Restoration Youth Ministry  
Detailed Statement of Financial Activities

Sundry expenses	1,621	1,621	2,110
Telephone, fax and broadband	693	693	504
	<u>3,802</u>	<u>3,802</u>	<u>7,666</u>
Legal and professional costs			
Accountancy and bookkeeping	1,360	1,360	960
Consultancy fees	3,378	3,378	-
	<u>4,738</u>	<u>4,738</u>	<u>960</u>
Total of expenditure of other costs	<u>15,072</u>	<u>15,072</u>	<u>41,375</u>
Total expenditure	44,106	44,106	83,754
Net gains on investments	-	-	-
	<u>(443)</u>	<u>(443)</u>	<u>(22,863)</u>
Net expenditure			
Net expenditure before other gains/(losses)	(443)	(443)	(22,863)
Other Gains	-	-	-
	<u>(443)</u>	<u>(443)</u>	<u>(22,863)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	830	830	23,694
Total funds carried forward	<u>387</u>	<u>387</u>	<u>831</u>

**Fountain of Fire Prayer Restoration Ministry**

England & Wales - Charity number 1163267

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# Accounts

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**Restoration Youth Ministry**

**Charity No. 1163267**

**Trustees' Report and Unaudited Accounts**

**31 July 2023**

**Restoration Youth Ministry**  
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**Restoration Youth Ministry  
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1163267**

**Registered Office**

40 handcross road  
Luton  
Bedfordshire  
LU2 8JF

**Directors and Trustees**

The following Trustees served during the year

Isaac Ofori  
Sandra Ofori

**Accountants**

360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX

**ACHIEVEMENTS AND PERFORMANCE**

To advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

**PLANS FOR FUTURE PERIODS**

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity. Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

Restoration Youth Ministry  
Trustees Annual Report

The methods adopted for the recruitment and appointment of new trustees - New trustees may be appointed by resolution of a meeting of the trustees.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 . The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Name *Sandra Stan*

Trustee

10 June 2024

**Restoration Youth Ministry  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Restoration Youth Ministry**

I report to the charity trustees on my examination of the financial statements of Restoration Youth Ministry for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....  
Dawnette Allen BA (Hons) FCCA  
360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX  
10 June 2024

**Restoration Youth Ministry**  
**Statement of Financial Activities**  
for the year ended 31 July 2023

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	2	60,891	60,891	22,121
Other		-	-	213
<b>Total</b>		<b>60,891</b>	<b>60,891</b>	<b>22,334</b>
<b>Expenditure on:</b>				
Raising funds	3	14,553	14,553	3,675
Charitable activities	4	27,826	27,826	-
Other	5	41,375	41,375	18,741
<b>Total</b>		<b>83,754</b>	<b>83,754</b>	<b>22,416</b>
Net gains on investments		-	-	-
<b>Net expenditure</b>		<b>(22,863)</b>	<b>(22,863)</b>	<b>(82)</b>
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(22,863)</b>	<b>(22,863)</b>	<b>(82)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(22,863)</b>	<b>(22,863)</b>	<b>(82)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		23,694	23,694	23,776
<b>Total funds carried forward</b>		<b>831</b>	<b>831</b>	<b>23,694</b>

**Restoration Youth Ministry**  
**Summary Income and Expenditure Account**  
**for the year ended 31 July 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	60,891	22,334
<b>Gross income for the year</b>	<u>60,891</u>	<u>22,334</u>
Expenditure	83,754	22,416
<b>Total expenditure for the year</b>	<u>83,754</u>	<u>22,416</u>
Net expenditure before tax for the year	(22,863)	(82)
<b>Net expenditure for the year</b>	<u>(22,863)</u>	<u>(82)</u>

Restoration Youth Ministry  
Balance Sheet

at 31 July 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors		-	25,275
Cash at bank and in hand		830	518
		<u>830</u>	<u>25,793</u>
Creditors: Amount falling due within one year		1	(2,099)
<b>Net current assets</b>		<u>831</u>	<u>23,694</u>
<b>Total assets less current liabilities</b>		<u>831</u>	<u>23,694</u>
<b>Net assets excluding pension asset or liability</b>		<u>831</u>	<u>23,694</u>
<b>Total net assets</b>		<u>831</u>	<u>23,694</u>
<b>The funds of the charity</b>			
<i>Restricted funds</i>			
<i>Unrestricted funds</i>			
General funds		831	23,694
		<u>831</u>	<u>23,694</u>
<b>Reserves</b>			
<b>Total funds</b>		<u>831</u>	<u>23,694</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2024, and are signed on behalf of the board by:

Signature 

Name SANDRA DEFORI

Trustee

10 June 2024

**Restoration Youth Ministry**  
**Statement of Cash flows**  
**for the year ended 31 July 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	(22,863)	(82)
<b>Adjustments for:</b>		
Decrease in trade and other receivables	25,275	-
(Decrease)/Increase in trade and other payables	(2,100)	600
<b>Net cash provided by operating activities</b>	<u>312</u>	<u>305</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>213</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	312	518
<b>Cash and cash equivalents at the beginning of the year</b>	518	1
<b>Cash and cash equivalents at the end of the year</b>	<u>830</u>	<u>519</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	830	518
	<u>830</u>	<u>518</u>

## Restoration Youth Ministry

### Notes to the Accounts

for the year ended 31 July 2023

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Restoration Youth Ministry

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Income from donations and legacies

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Donations received from tithes and offerings	43,861	43,861	22,121
Gift aid	17,030	17,030	-
	<u>60,891</u>	<u>60,891</u>	<u>22,121</u>

**Restoration Youth Ministry**  
**Notes to the Accounts**

**3 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations received from tithes and offerings	14,553	14,553	3,675
	<u>14,553</u>	<u>14,553</u>	<u>3,675</u>

**4 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	£	£	£
<i>Expenditure on charitable activities</i>			
	27,826	27,826	-
<i>Governance costs</i>			
	<u>27,826</u>	<u>27,826</u>	<u>-</u>

**5 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	£	£	£
Ministry support	23,175	23,175	13,796
Motor and travel costs	4,636	4,636	39
Premises costs	4,938	4,938	2,900
General administrative costs	7,666	7,666	993
Legal and professional costs	960	960	1,013
	<u>41,375</u>	<u>41,375</u>	<u>18,741</u>

**Restoration Youth Ministry**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 July 2023**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies			
Donations received from tithes and offerings	43,861	43,861	22,121
Gift aid	17,030	17,030	-
	<u>60,891</u>	<u>60,891</u>	<u>22,121</u>
Other	-	-	213
	<u>-</u>	<u>-</u>	<u>213</u>
<b>Total income and endowments</b>	<b>60,891</b>	<b>60,891</b>	<b>22,334</b>
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Donations received from tithes and offerings	14,553	14,553	3,675
	<u>14,553</u>	<u>14,553</u>	<u>3,675</u>
<b>Total of expenditure on raising funds</b>	<b>14,553</b>	<b>14,553</b>	<b>3,675</b>
Charitable activities			
	27,826	27,826	-
	<u>27,826</u>	<u>27,826</u>	<u>-</u>
<b>Total of expenditure on charitable activities</b>	<b>27,826</b>	<b>27,826</b>	<b>-</b>
Other expenditure			
Ministry support	23,175	23,175	13,796
	<u>23,175</u>	<u>23,175</u>	<u>13,796</u>
Motor and travel costs			
Travel and subsistence	4,636	4,636	39
	<u>4,636</u>	<u>4,636</u>	<u>39</u>
Premises costs			
Rent	4,900	4,900	2,900
Premises repairs and maintenance	38	38	-
	<u>4,938</u>	<u>4,938</u>	<u>2,900</u>
General administrative costs, including depreciation and amortisation			
Equipment expensed	-	-	560
General insurances	1,762	1,762	273

**Restoration Youth Ministry****Detailed Statement of Financial Activities**

Postage and couriers	40	40	-
Software, IT support and related costs	3,250	3,250	115
Sundry expenses	2,110	2,110	45
Telephone, fax and broadband	504	504	-
	<u>7,666</u>	<u>7,666</u>	<u>993</u>
Legal and professional costs			
Accountancy and bookkeeping	960	960	800
Other legal and professional costs	-	-	213
	<u>960</u>	<u>960</u>	<u>1,013</u>
<b>Total of expenditure of other costs</b>	<u>41,375</u>	<u>41,375</u>	<u>18,741</u>
<b>Total expenditure</b>	<u>83,754</u>	<u>83,754</u>	<u>22,416</u>
Net gains on investments	-	-	-
	<u>(22,863)</u>	<u>(22,863)</u>	<u>(82)</u>
<b>Net expenditure</b>	<u>(22,863)</u>	<u>(22,863)</u>	<u>(82)</u>
<b>Net expenditure before other gains/(losses)</b>	<u>(22,863)</u>	<u>(22,863)</u>	<u>(82)</u>
Other Gains	-	-	-
	<u>(22,863)</u>	<u>(22,863)</u>	<u>(82)</u>
<b>Net movement in funds</b>	<u>(22,863)</u>	<u>(22,863)</u>	<u>(82)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	23,694	23,694	23,776
<b>Total funds carried forward</b>	<u>831</u>	<u>831</u>	<u>23,694</u>

**Fountain of Fire Prayer Restoration Ministry**

England & Wales - Charity number 1163267

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# Accounts

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RESTORATION YOUTH MINISTRY  
 BALANCE SHEET  
 AS AT YEAR ENDED 31 JULY 2021

	2021	2020
<b>Balance Sheet</b>		
<b>Current assets</b>		
Debtors	25,275	26,251
Cash at bank and in hand	<u>1</u>	<u>9</u>
<b>Total Current assets</b>	<u><b>25,276</b></u>	<u><b>26,260</b></u>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	<u>(1,500)</u>	<u>(750)</u>
<b>Total Liabilities</b>	<u><b>(1,500)</b></u>	<u><b>(750)</b></u>
<b>Net Asset surplus (deficit)</b>	<u><b>23,776</b></u>	<u><b>25,510</b></u>
<b>Reserves</b>		
Excess / (Deficit)	(1,734)	960
Reserves	<u>25,510</u>	<u>24,550</u>
<b>Total Reserves</b>	<u><b>23,776</b></u>	<u><b>25,510</b></u>
<b>Represented by</b>		
Unrestricted	<u>23,776</u>	<u>25,510</u>
<b>Total</b>	<u><b>23,776</b></u>	<u><b>25,510</b></u>

The financial statements were approved by the Board of Trustees on 13 August 2022 and were signed on its behalf by:

  
 Sandra Ofori - Trustee

### **Responsibilities of the Trustees**

The charity's trustees are responsible for preparing the Report of the Trustees and the financial statements


in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Acceptable Accounting Practice) The trustees are required to prepare financial statement for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Acceptable Accounting Practice). The trustees 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.

### **ON BEHALF OF THE BOARD**



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**Sandra Ofori - Trustee**

**Date: 13 August 2022**

**RESTORATION YOUTH MINISTRY**  
**Unaudited Financial Accounts And Trustees Report**  
**For The Year Ended 31 July 2021**

**Charity No. 1163267**

**RESTORATION YOUTH MINISTRY  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

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# RESTORATION YOUTH MINISTRY

## COMPANY INFORMATION

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**Trustees**

Sandra Ofori  
Francis Pinas  
Naomi Addai  
Mary Enin

**Registered Charity Number**

1163267

**Registered Address**

Brigadier Hall  
Brigadier Hill  
Enfield  
EN2 0NH

**Independent Examiner**

Daniel Ewusi Mensah, ACMA CGMA

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued by the Financial Reporting Council (Accounting Standards Board) and in the Charities SORP for reporting periods beginning on or after 1 January 2015.

### **Status and Administration**

The Charity is constituted and registered with the Charity Commission under charity number 1163267.

### **Trustees, Governance and Internal Control**

The following trustees shown below held office during the whole of the period under review to the date of this report.

Sandra Ofori

Francis Pinas

Naomi Addai

Mary Enin

### **Governing document**

The charity is controlled by its governing document, a deed of trust.

### **Risk Management**

The trustees have a duty of care to identify and review the risks to which the charity is exposed to and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees examine the major risks that the charity faces in each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks and mitigate any impact that they may have on the organisation in the future including:

- An annual review of the risk which the charity faces

- The establishment of systems and procedures to mitigate those risks identified in the plan

- The implementation of procedures designed to minimise any potential impact on the charity should any of those risk materialise

### **Charitable Objects**

To advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion

### **Volunteers**

The Charity is grateful for the unstinting effort of its volunteers who are involved in service provision. Members are given the free will, without any form of coercion, to determine their form and level of support, manually or financially to the charity

**Responsibilities of the Trustees**

The charity's trustees are responsible for preparing the Report of the Trustees and the financial statements

in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Acceptable Accounting Practice) The trustees are required to prepare financial statement for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Acceptable Accounting Practice). The trustees 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.

**ON BEHALF OF THE BOARD**

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**Sandra Ofori - Trustee**

**Date: 13 August 2022**

**RESTORATION YOUTH MINISTRY  
ACCOUNTANT AND INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 JULY 2021**

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I report to the trustees on my examination of the accounts of the above charity for the year ended 31 July 2021, as are set out on pages 5 to 8

**Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for preparing the account. The charity's trustees consider that an auditor is not required for this year (under section 144(2) of the Charity Act 2011 (the 2011)) and that an independent examination is required. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

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

- examine the accounts under Section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145 (5)(b) of the 2011 Act); and
- state whether particular matter have come to my attention.

**Basis of the 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 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 procedure undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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**Daniel Ewusi Mensah, ACMA GCMA**

**Date:** 13 August 2022

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**RESTORATION YOUTH MINISTRY  
RECEIPTS AND PAYMENTS STATEMENT  
FOR THE YEAR ENDED 31 JULY 2021**

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	Notes	<b>2021</b> £	<b>2020</b> £
<b>GENERAL AND UNRESTRICTED INCOME</b>			
Tithes & Offerings		42,790	41,056
Gift Aid		<u>8,692</u>	<u>4,414</u>
<b>Total General and Unrestricted income</b>	<b>2</b>	<u><u>51,483</u></u>	<u><u>45,470</u></u>
<b>Total income</b>		<u><u><b>51,483</b></u></u>	<u><u><b>45,470</b></u></u>
<b>GENERAL AND UNRESTRICTED EXPENDITURE</b>			
Cost of generating funds	<b>3</b>	<u>53,217</u>	<u>44,510</u>
<b>Total General and Unrestricted expenditure</b>		<u><u>53,217</u></u>	<u><u>44,510</u></u>
<b>Total expenditure</b>		<u><u><b>53,217</b></u></u>	<u><u><b>44,510</b></u></u>
<b>GENERAL AND DESIGNATED FUNDS</b>			
General and Unrestricted funds b/f		25,510	24,550
Surplus / (Deficit)		<u>(1,734)</u>	<u>960</u>
<b>General and Unrestricted funds c/f</b>		<u><u>23,776</u></u>	<u><u>25,510</u></u>
<b>TOTAL FUNDS per financial return</b>		<u><u><b>23,776</b></u></u>	<u><u><b>25,510</b></u></u>
<b>REPRESENTED BY</b>			
Cash at bank and in hand		1	9
Net Current Assets		<u>23,775</u>	<u>25,501</u>
<b>TOTAL FUNDS per financial return</b>		<u><u><b>23,776</b></u></u>	<u><u><b>25,510</b></u></u>

**RESTORATION YOUTH MINISTRY  
BALANCE SHEET  
AS AT YEAR ENDED 31 JULY 2021**

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<b>Balance Sheet</b>	<b>2021</b>	<b>2020</b>
<b>Current assets</b>		
Debtors	25,275	26,251
Cash at bank and in hand	<u>1</u>	<u>9</u>
<b>Total Current assets</b>	<b><u>25,276</u></b>	<b><u>26,260</u></b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	<u>(1,500)</u>	<u>(750)</u>
<b>Total Liabilities</b>	<b><u>(1,500)</u></b>	<b><u>(750)</u></b>
<b>Net Asset surplus (deficit)</b>	<b><u>23,776</u></b>	<b><u>25,510</u></b>
<b>Reserves</b>		
Excess / (Deficit)	(1,734)	960
Reserves	<u>25,510</u>	<u>24,550</u>
<b>Total Reserves</b>	<b><u>23,776</u></b>	<b><u>25,510</u></b>
<b>Represented by</b>		
Unrestricted	<u>23,776</u>	<u>25,510</u>
<b>Total</b>	<b><u>23,776</u></b>	<b><u>25,510</u></b>

The financial statements were approved by the Board of Trustees on 13 August 2022 and were signed on its behalf by:

.....  
**Sandra Ofori - Trustee**

**RESTORATION YOUTH MINISTRY  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE PERIOD ENDED 31 July 2021**

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**1. ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective on or after 1 January 2015.

**Incoming Resources**

All incoming resources are included on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources Expended**

Expenditure is accounted for on accrual basis and has been classified under headings that aggregate all cost related to the category. Where cost can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources

**Taxation**

The charity is exempt from corporation tax on its charitable activities

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	51,483	45,470

**3. COST OF GENERATING VOLUNTARY INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Support Cost	<b>53,217</b>	<b>44,510</b>

**RESTORATION YOUTH MINISTRY  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE PERIOD ENDED 31 JULY 2021**

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**4. MOVEMENT IN FUNDS**

	<b>At 1.8.20</b>	<b>Net Movement</b>	<b>At 31.7.21</b>
	<b>£</b>	<b>in Funds</b>	<b>£</b>
		<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
General Fund	25,510	(1,734)	23,776
<b>Total Funds</b>	<b><u>25,510</u></b>	<b><u>(1,734)</u></b>	<b><u>23,776</u></b>

Net movement in funds included in the above are as follows;

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>Resources</b>	<b>Expended</b>	<b>In Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
General Funds	51,483	(53,217)	(1,734)
<b>Total Funds</b>	<b><u>51,483</u></b>	<b><u>(53,217)</u></b>	<b><u>(1,734)</u></b>

**RESTORATION YOUTH MINISTRY  
RECEIPTS AND PAYMENTS  
FOR THE PERIOD ENDED 31 JULY 2021**

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	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>		
<b>Voluntary Income</b>		
Tithes & Offerings	42,790	41,056
Gift Aid	8,692	4,414
	<u>51,483</u>	<u>45,470</u>
<b>Expenses</b>		
Accountancy Fee	750	750
Rent	4,970	4,970
Donation, Welfare & SPP	4,802	6,067
Travel	2,330	50
Ministry Support	25,715	21,541
Other Expenses	14,651	11,131
<b>Total expenditure</b>	<u>53,217</u>	<u>44,510</u>
<b>Surplus / (Deficit)</b>	<u><b>(1,734)</b></u>	<u><b>960</b></u>

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This Page does not form part of the statutory statement