

**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 *Scandra 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**

		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
<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)
Net current assets		<u>831</u>	<u>23,694</u>
Total assets less current liabilities		<u>831</u>	<u>23,694</u>
Net assets excluding pension asset or liability		<u>831</u>	<u>23,694</u>
Total net assets		<u>831</u>	<u>23,694</u>
<b>The funds of the charity</b>			
Restricted funds			
Unrestricted funds			
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 SANDRA DEORI

Name SANDRA DEORI

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.



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 2023	Total 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>
	<b>£</b>	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</b>	<b>£</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**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<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>			
<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>			
<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>