

Restore Community

England & Wales · Charity number 1165654

Details

Other names ABOVE + BEYOND, BEYOND OURSELVES

Status Registered

Legal form Charitable company

Company number 09666871

Registered 2016-02-19

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

Contact

Address Restore Community Church
23 Canfield Road
Woodford Green
Essex
IG8 8JL

Phone 02039410198

Email info@restorecommunity.org.uk

Website www.restorecommunity.org.uk

Activities

Objects: (1)THE PREVENTION OR RELIEF OF POVERTY AND FINANCIAL HARDSHIP IN AREAS OF THE UK AND OVERSEAS BY SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME THINK FIT, IN PARTICULAR, BUT NOT EXCLUSIVELY BY:A) PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED;B) SUCH OTHER MEANS, INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF SUPPORT OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES;C) THE RUNNING OF A PROJECT WORKING WITH THE INHABITANTS OF NORTHERN ZAMBIA (BEYOND OURSELVES).(2)TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY AND ECONOMICALLY DEPRIVED COMMUNITY."

Activities: Restore Community was set up to run community transformation projects. It is currently running the Oakwood Hill Community Centre and one in Trinity Church as well as the Loughton Grow Community

Garden. The charity also delivers education and community support to a number of communities in Northern Zambia.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Zambia
- Enfield
- Essex
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£244,763	£262,612	-	-
2023-12-31	£288,668	£251,294	-	-
2022-12-31	£291,631	£341,043	-	-
2021-12-31	£280,562	£281,702	-	-
2020-12-31	£283,761	£247,396	-	-

Trustees

Name	Role	Appointed
BERNARD VAN JAARVELD	Chair	2015-07-02
Ann Granger		2022-10-12
Stephen Peter Hale		2023-10-18

Restore Community

England & Wales - Charity number 1165654

Accounts



RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

COMPANY REGISTRATION NO: 09666871 (England and Wales)

CHARITY REGISTRATION NO:1165654

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY REGISTRATION NUMBER: 1165654
COMPANY REGISTRATION NUMBER: 09666871

REGISTERED OFFICE: 23 Canfield Road
Woodford Green
Essex
IG8 8JL

TRUSTEES: Andries Van Jaarsveld (Chair)
Ann Granger
Matthew Greene (appointed 18/10/23)
Steven Hale (appointed 18/10/23)

BANKERS: Barclays Bank
Notting Hill Gate
Leicester
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Allen Robyn and Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

The Trustees present their report and financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's Governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. Restore Community is a sister charity of Restore Community Church and has common Trustees. Restore Community was set up in 2015 to provide a vehicle to run Restore Community Church's local community transformation projects, and (subsequently) as the fund-raising arm and developmental partner for Beyond Ourselves activities in Zambia.

The Trustees consider Restore Community meets the Charity Commission's requirements to demonstrate public benefit in each of its purposes set out below.

Governance and Management

Oversight of the charity's activities is provided by a Board of Trustees whose responsibility is to ensure the charity is operating in accordance with its charitable purpose. Day-to-day leadership of the charity is provided by the project leaders.

The Trustees, who are also trustees of Restore Community Church, meet quarterly for regular business meetings and at other times as required. Trustees are drawn from members of the Restore Community Church and their re-appointment is a matter for the members in the Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Although the day-to-day activities of the charity are delegated to paid staff, the Trustees take an active part in the administrative functions and exercise an independent check on financial and operational matters. The Trustees approve all staff appointments and are involved in the detailed oversight of the charity's financial activities.

The remuneration policy for staff members is set by the Trustees and this is comparable to other organisations with similar roles. Staffs are also given the opportunity to participate in a defined contribution pension arrangement with the charity matching employee contributions up to a maximum of 5% of salary.

The Trustees, together with the leadership of the charity, regularly review Restore Community's financial and operational risks, through scrutiny at quarterly Trustee meetings and monthly reports submitted to the Trustees.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Background

The charity's aims are the prevention and relief of poverty and financial hardship in the UK and overseas in ways the Trustees from time to time think fit, but not exclusively by:

- providing emergency food, essential toiletries and household items to individuals and families in need
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.
- the funding and partnership for projects working with the inhabitants of Zambia (through Beyond Ourselves).

The charity promotes social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. Socially excluded means those excluded from society, or part of society, due to being a member of a socially and economically deprived community

Project Deliveries

Restore Community delivers locally based projects, plus fund-raisers, and provides partnership direction (in the UK and in Zambia, using the Beyond Ourselves brand) for delivering objectives and projects in Zambia. The overseas projects are under the control of the charity Beyond Ourselves Zambia, which is a separate organisation set up in Zambia to safely deliver the Beyond Ourselves vision.

Local Projects – Activities and Vision

Our vision is to initiate local projects that have long-term impact, are sustainable financially, in terms of personnel and have a joined-up approach that demonstrates the working together of church and community. These projects will demonstrate Jesus' love to the communities through the churches which operate in them.

Restore Community's underlying desire is to make a difference by building relationships and creating opportunities and solutions for people to change their own lives, their families' lives and the communities in which they live.

Over the 2024 financial year, our projects have gone from strength to strength with increasing uptake from the community as well as the Church community helping us to deliver the support that is needed.

RESTORE COMMUNITY
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Albany projects have increased in impact over 2024 due to the commitment of the team at Albany along with the funding received from Enfield Council to deliver Holiday Clubs.

Projects delivered at Albany include:

GrowBaby, Rainbow Club, Busy Little Bees, Holiday Club, Messy Church & Drop in Café.

Loughton projects have continued to strengthen with funding from Loughton Town Council and greater collaboration with Epping Forest District Council which has allowed us to widen the remit of programmes delivered at Oakwood Hill Community Centre that the local community can rely on.

Projects delivered in Loughton include:

Grow Community Garden, Noah's Ark, Holiday Club, Table Tennis and our Community Hub.

Winchmore Hill is still finding it's place in the local community so there have been no new initiatives in 2024 but we have seen growth in the number of people attending the Seniors Choir.

Projects delivered in Winchmore Hill include: Seniors Choir and CAP Money Course.

All of the projects delivered meaningful changes to individuals in the communities we serve, and some highlights are set out below:

Grow Garden - is our Community Garden in Loughton run by Restore Community with the help of volunteers and workers from the local community. The garden is open on Wednesday's and Saturday's with students from nearby Oakview School and Essex Care Limited visiting our facilities on a Wednesday.

Noah's Ark / Rainbow Club—is our preschool playgroup which provides a safe environment for children to learn and develop whilst also giving parents the opportunity to connect with one another and us the opportunity to provide support. We have extended the provision at Albany in 2024 to another morning targeted at children with additional needs.

Holiday Clubs - Funded by the Enfield and Essex councils these are extremely popular and targeted at primary age school children receiving benefits based free school meals. As the cost-of-living crisis worsens the demand has grown and places are usually taken up within just a few days of being advertised especially at Albany. In 2024 we ran 26 days of Holiday club providing 450 places to children who would normally receive free school meals.

GrowBaby- is a clothes bank that supports local families who are struggling by providing good quality new and second-hand baby clothes and equipment for children aged 0 to 5 years.

Community Hub – At the end of 2022 we set up our Community Hub at Oakwood Hill Community Centre on a Thursday morning, collaboration between ourselves and the Epping Forest District Council aimed at bringing council services as well as other agencies closer to local residents and therefore providing greater access to those who need it most. In 2024, we have been joined by external providers, such as Phoenix Futures, Affordable Counselling and Open Road to deliver additional services on a Thursday Morning.

GrowBaby - is a clothes bank that supports local families who are struggling by providing good quality new and second-hand baby clothes and equipment for children aged 0 to 5 years.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Overseas Activities and Vision

Restore Community charity (under the brand Beyond Ourselves) continued its advancement in educational development as a means of transforming lives and improving literacy levels across Zambia.

During 2024 Beyond Ourselves partnered together with Jolly Learning, Jolly Futures and the Ministry of Education in Zambia to support the advancement of English Literacy across Zambia by providing contextualised Jolly Phonics teacher training, specifically through their Jolly Phonics Training Aid.

By the end of 2024, the total number of teachers that have been trained in the programme totalled 6,000, impacting the literacy levels of approx. 400,000 pupils. This key contextualised resource (Jolly Phonics Training Aid) was ratified by the Zambian Ministry of Education Curriculum Development Centre and plays a significant role in supporting the Primary English Syllabus in Zambia. On 4th June 2024 written permission for a National Rollout of the training was granted by the Zambia Ministry of Education. This was an approval of a proposal submitted by Beyond Ourselves to train three Provinces a year for three years (2025-2027/8). The National Rollout of the Jolly Phonics training will begin in 2025, with a focus on Central, Luapula and Northern Province.

Through the partnership with Jolly Futures several team members had the opportunity to advocate, train and impact literacy beyond Zambia in 2024, countries included Somaliland, Namibia and Ethiopia. The team were also invited to Cape Town to present at the first ever Pan-African Synthetic Phonics Summit.

Alongside the growth of the literacy training there has been growth in the Dream and Dare Days which focus on helping young people discover their identity, purpose and belonging in God. The life skills workshops are designed to empower young people by addressing key topics that shape their identity, relationships and well-being in a safe environment. The girls also receive reusable sanitary pads, giving them much needed safe menstrual products. There were 7 Dream and Dare Days held in 2024, with 199 young people impacted by these powerful days. Beyond Ourselves are thankful for the partnership with the Dignity Campaign in Cape Town, which continues to go from strength to strength.

As the literacy training and work of the Dignity Campaign grows, Beyond Ourselves remain committed to a gradual moving away from financially supporting Kawama Community School and offering High School Bursaries to graduating students from Greater Joy and Kawama Community Schools.

Key funding partnerships in the UK continue to thrive, in particular with Cranleigh School in Surrey, St Paul's School in London and Stephen James BMW in London. Beyond Ourselves hosted visiting student teams from both Cranleigh and St Paul's in 2024. The teams excelled in their fundraising raising £69,137 for Beyond Ourselves in 2024. In 2024 an additional school partnership has been secured with Kingswood School in Bath, their first student trip to Zambia will be in July 2026.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Financial Review

Total income for the year ended 31st December 2024 was £244,763 (2023: £288,668) representing a decrease of 16.5% percent from the previous year. Restricted donations for the activities of Beyond Ourselves continued to represent most of the charity's income for the financial year.

Unrestricted income comprised mainly of £49,954 in donations from our general givers in 2024; (2023 was mainly comprised of donations from our sister Charity Restore Community Church: £33,531). Total Expenditure on all activities increased by 4.4% to £262,612 (2023: £251,294). Funds carried forward as of 31 December 2024 is £259,386 (2023: £272,462). This comprised of common restricted reserves of £254,080 (2023: £273,384) and unrestricted reserves of £2,161 (2023: £706).

The Trustees' aim is to hold unrestricted funds of between two and four-months operational expenditure and planned to take measures to ensure this is achieved over the next two financial years.

The Trustees, who are also the directors for the purpose of company law, and who served during the financial year:

- Andries van Jaarsveld
- Ann Granger
- Matthew Greene (appointed 18 October 2023)
- Steven Hale (appointed 18 October 2023)

Key Risks

Risks for local projects include Health and Safety, safeguarding of children and vulnerable adults, continuation of grants and maintaining continued volunteer participation.

Beyond Ourselves key risks are reputational and financial integrity in the use of the charity's funds especially those allocated to Beyond Ourselves Zambia.

There is also the risk of our dependency on certain key individuals to deliver our vision and programmes as intended.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



Andries Van Jaarsveld

Chair of Trustees

13/09/2025

Date

**REPORT OF THE INDEPENDENT EXAMINER
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
RESTORE COMMUNITY
FOR THE YEAR ENDED 31ST DECEMBER 2024**

I report on the accounts for the year ended 31st December 2024 set out on pages ten to sixteen.

Responsibilities and basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006;
or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.



Rolston Allen (FCCA)
Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ
Date: 18/9/25

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

INCOMING RESOURCES	Notes	Unrestricted Funds	Restricted Funds	Total	Total
<i>Incoming resources from generated funds</i>		£	£	2024	2023
Donations and Other Income	2	<u>49,954</u>	<u>194,809</u>	<u>244,763</u>	<u>288,668</u>
EXPENDITURE					
Charitable Activities	3	<u>51,339</u>	<u>211,213</u>	<u>262,612</u>	<u>251,294</u>
TOTAL EXPENDITURE		<u>51,339</u>	<u>211,213</u>	<u>262,612</u>	<u>251,294</u>
NET EXPENDITURE		(£1,445)	(£16,404)	(£17,849)	£37,374
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		<u>£3,606</u>	<u>270,484</u>	<u>274,090</u>	<u>236,716</u>
TOTAL FUNDS CARRIED FORWARD		<u>£2,161</u>	<u>£254,080</u>	<u>£256,241</u>	<u>£274,090</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2024 or in the prior year other than those included in the statement of financial activities.

The notes on pages 12 to 16 form part of these accounts.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2024

FIXED ASSETS	<u>Notes</u>	<u>2024</u>	<u>2023</u>
Tangible Assets	6	£-	<u>£1,312</u>
CURRENT ASSETS			
Debtors		3,974	2,276
Cash at bank and in hand		<u>257,092</u>	<u>282,643</u>
		<u>261,066</u>	<u>284,919</u>
CREDITORS: within one year	8	<u>(4,825)</u>	<u>(12,141)</u>
Net Current Assets		<u>£256,241</u>	<u>£272,778</u>
TOTAL ASSETS LESS LIABILITIES		<u>£256,241</u>	<u>£274,090</u>
FUNDS:			
		<u>2024</u>	<u>2023</u>
Unrestricted Funds	10	2,161	706
Restricted Funds	10	<u>£254,080</u>	<u>£273,384</u>
		<u>£256,241</u>	<u>£274,090</u>

The financial statements were approved by the Board of Trustees on 13/09/2025 and signed on its behalf by:

 (Chair)
Andries Van Jaarsveld

The notes on pages 12 to 16 form part of these accounts.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charity's Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Going Concern

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

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. Cash and other donations are recognised on receipt unless performance conditions require deferral of the amount.

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

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources Expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of generating funds include salary, direct expenditures and overhead costs of staff to promote fundraising including events.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Resources expended associated to a particular activity are the costs related to that activity.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Governance Costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	Nil	
Furniture and musical equipment	20%	on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

2. DONATIONS & OTHER INCOME	Unrestricted	Restricted	2024	2023
General Giving & Grants	<u>49,954</u>	<u>194,809</u>	<u>£244,763</u>	<u>£288,668</u>
3. TOTAL CHARITABLE ACTIVITIES	Unrestricted	Restricted	2023	2022
Charitable expense	19,009	185,646	204,655	194,534
Support cost	30,080	23,257	53,337	52,140
Governance cost	<u>2,310</u>	<u>2,310</u>	<u>4,620</u>	<u>4,620</u>
	<u>£51,339</u>	<u>£211,213</u>	<u>£262,612</u>	<u>£251,294</u>

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
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FOR THE YEAR ENDED 31ST DECEMBER 2024**

4. SUPPORT COST	<u>2024</u>	<u>2023</u>
Membership & affiliations	1,291	1,240
Bank charges	836	823
Insurance	5,699	9,239
Communications	1,853	-
Office, IT & software	3,534	3,908
Depreciation	1,312	2,775
Premises cost	20,947	14,668
Travel and transport	16,883	14,033
Staff related cost	948	5,123
Sundry expenses	<u>34</u>	<u>331</u>
	<u>£53,337</u>	<u>£52,140</u>

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

5. GOVERNANCE COST

Accountancy and Examiners	<u>2024</u> <u>£4,620</u>	<u>2023</u> <u>£4,620</u>
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	Furniture and Fixtures	Computers	Total
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6. TANGIBLE FIXED ASSETS

At 1st January 2024	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>
As at 31st December 2024	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>

DEPRECIATION

Opening Balance	12,564	1,345	13,909
Charge for the year	<u>1,312</u>	-	<u>1,312</u>
	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>

SUPPORT COST

As at 31st December 2024	<u>£0</u>	<u>£0</u>	<u>£0</u>
As at 31st December 2023	<u>£1,312</u>	<u>£0</u>	<u>£1,312</u>

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the period neither were they reimbursed expenses during the period.

8. EMPLOYMENT COSTS

	<u>2024</u>	<u>2023</u>
Salaries and wages	54,476	65,435
Social security costs	-	1,173
Pension costs	3,002	4,461
	<u>£57,478</u>	<u>£71,069</u>

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

9. DEBTORS

	<u>2024</u>	<u>2023</u>
Trade Debtors	£196	£-
Gift Aid Tax Recoverable	£1,335	£1,112
Prepayments	£2,443	£1,164
	<u>£3,974</u>	<u>£2,276</u>

10. CREDITORS: within one year

	<u>2024</u>	<u>2023</u>
Other Creditors	<u>£4,825</u>	<u>£12,141</u>

11. MOVEMENTS IN FUNDS

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds	£49,954	£51,399	(£1,445)
Restricted Funds	<u>£194,809</u>	<u>£211,213</u>	<u>£(16,404)</u>
	<u>£244,763</u>	<u>£262,612</u>	<u>(£17,849)</u>

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Analysis of Funds	<u>31.12.2023</u>	<u>Movement in funds</u>	<u>31.12.2024</u>
Restricted	270,484	(16,404)	254,080
Unrestricted	<u>3,606</u>	<u>(1,445)</u>	<u>2,161</u>
Total funds	<u>£274,090</u>	<u>(£17,849)</u>	<u>£256,241</u>

11(b). Analysis of net asset between funds

Fund balances as at 31st December	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>2023</u>
Tangible assets	-	-	-
Current assets/ Current Liabilities	<u>254,080</u>	<u>2,161</u>	<u>256,241</u>
	<u>£254,080</u>	<u>£2,161</u>	<u>£256,241</u>

11(c). Analysis of restricted funds

	<u>1.01.2024</u>	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>31.12.2024</u>
Night to Shine	145	-	145	-
Zambia General	94,447	44,632	53,759	85,320
Zambia Sponsorship	100,705	48,565	58,083	91,187
Zambia Educational Development	<u>75,187</u>	<u>101,612</u>	<u>99,226</u>	<u>77,573</u>
	<u>£270,484</u>	<u>£194,809</u>	<u>£211,213</u>	<u>£254,080</u>

11(d). Analysis of unrestricted funds

	<u>1.01.2024</u>	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>31.12.2024</u>
Unrestricted Funds	<u>3,606</u>	<u>49,954</u>	<u>51,399</u>	<u>2,161</u>
Totals	<u>274,090</u>	<u>244,763</u>	<u>262,612</u>	<u>£256,241</u>

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Incoming Resources:

	<u>2024</u>	<u>2023</u>
Donations and legacies		
General Giving & Grants	224,856	243,225
Other Income	<u>19,907</u>	<u>45,443</u>
Total incoming resources	<u>£244,763</u>	<u>£288,668</u>

RESOURCES EXPENDED:

	<u>2024</u>	<u>2023</u>
Charitable Expenditures		
Salaries and wages	57,476	71,069
Community projects	38,660	25,018
Zambia projects	27,235	29,831
Training and education	79,628	63,186
Welfare and donations	<u>1,656</u>	<u>5,430</u>
	<u>£204,655</u>	<u>£194,534</u>

SUPPORT COST

Membership & affiliations	1,291	1,240
Bank charges	836	823
Insurance	5,699	9,239
Communications	1,853	-
Office, IT & software	3,534	3,908
Depreciation	1,312	2,775
Premises cost	20,947	14,668
Travel and transport	16,883	14,033
Staff related cost	948	5,123
Sundry expenses	34	331
	<u>£53,337</u>	<u>£52,140</u>

Governance cost

Accountancy and examiners	<u>£4,620</u>	<u>£4,620</u>
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Total resources expended

	<u>£262,612</u>	<u>£251,294</u>
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Net expenditure

	<u>(£17,849)</u>	<u>£37,374</u>
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Restore Community

England & Wales - Charity number 1165654

Accounts

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

COMPANY REGISTRATION NO: 09666871 (England and Wales)

CHARITY REGISTRATION NO:1165654

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

CHARITY REGISTRATION NUMBER: 1165654
COMPANY REGISTRATION NUMBER: 09666871

REGISTERED OFFICE: 23 Canfield Road
Woodford Green
Essex
IG8 8JL

TRUSTEES: Pauline Doyle (resigned October 2023)
Clive Makombera (resigned July 2023)
Andries Van Jaarsveld
Ann Granger (appointed October 2022)
Matthew Greene (appointed October 2023)
Steven Hale (appointed October 2023)

BANKERS: Barclays Bank
Notting Hill Gate
Leicester
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Allen Robyn and Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees present their report and financial statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's Governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. Restore Community is a sister charity of Restore Community Church and has common Trustees. Restore Community was set up in 2015 to provide a vehicle to run Restore Community Church's local community transformation projects, and (subsequently) as the fund-raising arm and developmental partner for Beyond Ourselves activities in Zambia.

The Trustees consider Restore Community meets the Charity Commission's requirements to demonstrate public benefit in each of its purposes set out below.

Governance and Management

Oversight of the charity's activities is provided by a Board of Trustees whose responsibility is to ensure the charity is operating in accordance with its charitable purpose. Day-to-day leadership of the charity is provided by the project leaders.

The Trustees, who are also trustees of Restore Community Church, meet bi-monthly for regular business meetings and at other times as required. Trustees are drawn from members of the Restore Community Church and their re-appointment is a matter for the members in General Meeting.

None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Although the day-to-day activities of the charity are delegated to paid staff, the Trustees take an active part in the administrative functions and exercise an independent check on financial and operational matters. The Trustees approve all staff appointments and are involved in the detailed oversight of the charity's financial activities.

The remuneration policy for staff members is set by the Trustees and this is comparable to other organisations with similar roles. Staffs are also given the opportunity to participate in a defined contribution pension arrangement with the charity matching employee contributions up to a maximum of 5% of salary.

The Trustees, together with the leadership of the charity, regularly review Restore Community's financial and operational risks, through scrutiny at bi-monthly Trustee meetings and reports submitted to the Trustees.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Background

The charity's aims are the prevention and relief of poverty and financial hardship in the UK and overseas in ways the Trustees from time to time think fit, but not exclusively by:

- providing emergency food, essential toiletries and household items to individuals and families in need
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.
- the funding and partnership for projects working with the inhabitants of Zambia (through Beyond Ourselves).

The charity promotes social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. Socially excluded means those excluded from society, or part of society, due to being a member of a socially and economically deprived community.

Project Deliveries

Restore Community delivers locally based projects, plus fund-raisers, and provides partnership direction (in the UK and in Zambia, using the Beyond Ourselves brand) for delivering objectives and projects in Zambia. The overseas projects are under the control of the charity Beyond Ourselves Zambia, which is a separate organisation set up in Zambia to safely deliver the Beyond Ourselves vision.

Local Projects – Activities and Vision

Our vision is to initiate local projects that have long-term impact, are sustainable financially, in terms of personnel and have a joined-up approach that demonstrates the working together of church and community. These projects will demonstrate Jesus' love to the communities through the churches which operate in them.

Restore Community's underlying desire is to make a difference by building relationships and creating opportunities and solutions for people to change their own lives, their families' lives and the communities in which they live.

Over the 2023 financial year, our projects have gone from strength to strength with increasing uptake from the community as well as the Church community helping us to deliver the support that is needed.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Albany projects have increased in impact over 2023 due to the commitment of the team at Albany along with the funding received from Enfield Council to deliver Holiday Clubs.

Projects delivered at Albany include:

GrowBaby, Rainbow Club, Holiday Club, Messy Church & Drop in Café.

Loughton projects have continued to strengthen with funding from Loughton Town Council and Essex County Council allowing us to embed and strengthen projects providing a continuity that the local community can rely on.

Projects delivered in Loughton include:

Grow Community Garden, Noah's Ark, Holiday Club, TLG, Table Tennis and our Community Hub.

Winchmore Hill is still finding it's place in the local community so there have been no new initiatives in 2023 but we have seen growth in the number of people attending the Seniors Choir.

Projects delivered in Winchmore Hill include: Seniors Choir and CAP Money Course.

All of the projects delivered meaningful changes to individuals in the communities we serve, and some highlights are set out below:

Grow Garden - is our Community Garden in Loughton run by Restore Community with the help of volunteers and workers from the local community. The garden is open on Wednesday's and Saturday's with students from nearby Oakview School and Essex Care Limited visiting our facilities on a Wednesday.

Noah's Ark - is our preschool playgroup which provides a safe environment for children to learn and develop whilst also giving parents the opportunity to connect with one another and us the opportunity to provide support.

The demand for these groups is growing; we currently have groups in two locations in Loughton delivering three sessions per week, and one in Albany (as Rainbow Club), and there are plans to extend the service provision to more families. Each week more than 80 parents and their children attend and enjoy these events.

Holiday Clubs - Funded by the Enfield and Essex councils these are extremely popular and targeted at primary age school children receiving benefits based free school meals. As the cost-of-living crisis worsens the demand has grown and places are usually taken up within just a few days of being advertised. In 2023 we ran 24 days of Holiday club providing 500 places to children who would normally receive free school meals.

Community Hub – At the end of 2022 we set up our Community Hub at Oakwood Hill Community Centre on a Thursday morning, a collaboration between ourselves and the Epping Forest District Council aimed at bringing council services as well as other agencies closer to local residents and therefore providing greater access to those who need it most.

GrowBaby - is a clothes bank that supports local families who are struggling by providing good quality new and second-hand baby clothes and equipment for children aged 0 to 5 years.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

TLG - Transforming Lives for Good is an Early Intervention Coaching programme that delivers 1:1 coaching to primary school children at Alderton Junior School. Coaches are trained by TLG and are staff members and volunteers at Restore Community Church.

Overseas Activities and Vision

Restore Community charity (under the brand Beyond Ourselves) continued its advancement in educational development as a means of transforming lives and improving literacy levels across Zambia.

During 2023 Beyond Ourselves partnered with Jolly Futures and the Ministry of Education in Zambia to support the advancement of English Literacy across Zambia by providing Jolly Phonics teacher training. Beyond Ourselves' contextualised Jolly Phonics Training Aid was successfully rolled out in Grade 3 across the Copperbelt Province in all 515 government and community schools. (Grade 3 is the point at which pupils are expected to start to read and write in English as guided by the current Zambian National Curriculum.)

Over 3,500 teachers have now been trained in our contextualised Jolly Phonics programme, which has enabled them to go on to develop the literacy of over 150,000 pupils using this revolutionary teaching methodology. Beyond Ourselves has tracked improvement in the reading performance of these pupils. Consistently, pupils using Jolly Phonics have scored two or three times higher than pupils in non-Jolly Phonics classes.

The success of the Copperbelt rollout led to Beyond Ourselves being invited later in 2023 to participate in key meetings with the Ministry of Education in Zambia to review the new National Curriculum Framework and bring recommendations regarding the new Early Childhood Education and Primary English Syllabuses. This most likely will lead to a National Rollout of the Jolly Phonics training, starting in 2025.

As the scope of the literacy training grows, Beyond Ourselves remain committed to the gradual withdrawal of financial support to Kawama Community School and High School Bursaries at Greater Joy/Kawama schools, by the end of 2025.

Outside of literacy training, in November 2023 Beyond Ourselves facilitated training in the Dignity and Dare Programmes which focus on key issues for teens. The life skills programmes cover topics such as identity, belonging, purpose, menstruation, sexual health, puberty and relationships. There were 42 participants - representing about 20 different organisations, multiple churches and Northrise University - trained in this impactful programme.

One major change for the Beyond Ourselves team last year was that Dan and Melissa Whitcombe, who have led the team in Zambia for the past ten years, relocated to Canada. This brought an opportunity for a Zambian Director to step in to the role. It has been a positive transition.

Key funding partnerships in the UK with Cranleigh School in Surrey, St Paul's School in London, Stephen James BMW in London have all continued. Beyond Ourselves hosted visiting student teams from both Cranleigh and St Paul's in 2023. The team from Cranleigh yet again excelled in their fundraising, raising over £29,761. In total, Cranleigh School raised £61,803 for Beyond Ourselves in 2023. Other schools and businesses supported us through one-off donations, practical support and pay-roll giving.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Financial Review

Total income for the year ended 31st December 2023 was £288,668 (2022: £291,631) representing a decrease of 1.0 % percent from the previous year. Restricted donations for the activities of Beyond Ourselves continued to represent most of the charity's income for the financial year.

Unrestricted income comprised mainly of £15,069 in donations from our sister charity Restore Community Church for 2023; (2022: £60,358). This was used to fund local projects and assist with salary cost for our staff. Total Expenditure on all activities decreased by 26.3% to £251,294 (2022: £341,043). Funds carried forward as of 31 December 2023 is £274,090 (2022: £236,716). This comprised of common restricted reserves of £270,484 (£2022: £239,738) and unrestricted reserves of £3,606 (2022: (£3,022)).

The Trustees' aim is to hold unrestricted funds of between two and four-months operational expenditure and planned to take measures to ensure this is achieved over the next two financial years.

The Trustees, who are also the directors for the purpose of company law, and who served during the financial year:

- Andries van Jaarsveld
- Ann Granger
- Matthew Greene (appointed 18 October 2023)
- Steven Hale (appointed 18 October 2023)

Key Risks

Risks for local projects include Health and Safety, safeguarding of children and vulnerable adults, continuation of grants and maintaining continued volunteer participation.

Beyond Ourselves key risks are reputational and financial integrity in the use of the charity's funds especially those allocated to Beyond Ourselves Zambia.

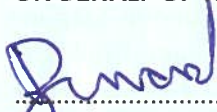
There is also the risk of our dependency on certain key individuals to deliver our vision and programmes as intended.

ON BEHALF OF THE BOARD:

Accountants

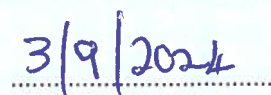
The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:


.....

Andries Van Jaarsveld

Chair of Trustees


.....

Date

**REPORT OF THE INDEPENDENT EXAMINER
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
RESTORE COMMUNITY
FOR THE YEAR ENDED 31ST DECEMBER 2023**

I report on the accounts for the year ended 31st December 2023 set out on pages ten to sixteen.

Responsibilities and basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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).

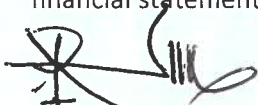
Independent Examiner's Statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006;
or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road

London

N7 9DQ

Date: 5/9/24

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

INCOMING RESOURCES	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£		
<i>Incoming resources from generated funds</i>					
Donations and Other Income	2	<u>45,443</u>	<u>243,225</u>	<u>288,668</u>	<u>291,631</u>
RESOURCES EXPENDED					
Charitable Activities	3	<u>38,815</u>	<u>212,479</u>	<u>251,294</u>	<u>341,043</u>
TOTAL RESOURCES EXPENDED		<u>38,815</u>	<u>212,479</u>	<u>251,294</u>	<u>341,043</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£6,628	£30,746	£37,374	(£49,412)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		<u>(£3,022)</u>	<u>239,738</u>	<u>236,716</u>	<u>286,128</u>
TOTAL FUNDS CARRIED FORWARD		<u>£3,606</u>	<u>£270,484</u>	<u>£274,090</u>	<u>£236,716</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 12 to 16 form part of these accounts.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FIXED ASSETS	<u>Notes</u>	<u>2023</u>	<u>2022</u>
Tangible Assets	6	<u>£1,312</u>	<u>£4,087</u>
 CURRENT ASSETS			
Debtors	9	2,276	2,004
Cash at bank and in hand		<u>282,643</u>	<u>237,264</u>
		£284,919	£239,268
 CREDITORS: within one year	 10	 <u>(12,141)</u>	 <u>(6,639)</u>
 Net Current Assets		 <u>£272,778</u>	 <u>£232,629</u>
 TOTAL ASSETS LESS LIABILITIES			
		 <u>£274,090</u>	 <u>£236,716</u>
 FUNDS:			
Unrestricted Funds	11	706	(3,022)
Restricted Funds	11	<u>273,384</u>	<u>239,738</u>
		£274,090	£236,716

The financial statements were approved by the Board of Trustees on 3/9/2024 and signed on its behalf by:

 (Chair)
Andries Van Jaarsveld

The notes on pages 12 to 16 form part of these accounts.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charity's Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Going Concern

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

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. Cash and other donations are recognised on receipt unless performance conditions require deferral of the amount.

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

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources Expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of generating funds include salary, direct expenditures and overhead costs of staff to promote fundraising including events.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Resources expended associated to a particular activity are the costs related to that activity.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Governance Costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	Nil
Furniture and musical equipment	20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

2. DONATIONS & OTHER INCOME	Unrestricted	Restricted	2023	2022
General Giving & Grants	<u>45,443</u>	<u>243,225</u>	<u>£288,668</u>	<u>£291,631</u>
3. TOTAL CHARITABLE ACTIVITIES	Unrestricted	Restricted	2023	2022
Charitable expense	-	194,534	194,534	293,873
Support cost	36,505	15,635	52,140	42,550
Governance cost	<u>2,310</u>	<u>2,310</u>	<u>4,620</u>	<u>4,620</u>
	<u>£38,815</u>	<u>£212,479</u>	<u>£251,294</u>	<u>£341,043</u>

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

11(b). Analysis of net asset between funds

Fund balances as at 31st December	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>2023</u>
Tangible assets	-	1,312	1,312
Current assets/ Current Liabilities	<u>270,484</u>	<u>2,294</u>	<u>272,778</u>
	<u>£270,484</u>	<u>£3,606</u>	<u>£274,090</u>

11(c). Analysis of restricted funds

	<u>1.01.2023</u>	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>31.12.2023</u>
Night to Shine	4,661	1,108	5,624	145
Essex Community Foundation	5,000	-	5,000	-
Zambia General	101,310	44,808	51,671	94,447
Zambia Sponsorship	96,498	62,403	58,196	100,705
Zambia Educational Development	<u>32,269</u>	<u>134,906</u>	<u>91,988</u>	<u>75,187</u>
	<u>£239,738</u>	<u>£243,225</u>	<u>£212,479</u>	<u>£270,484</u>

11(d). Analysis of unrestricted funds

	<u>1.01.2023</u>	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>31.12.2023</u>
Unrestricted Funds	<u>(3,022)</u>	<u>45,443</u>	<u>38,815</u>	<u>£3,606</u>
Totals	<u>236,716</u>	<u>288,668</u>	<u>251,294</u>	<u>£274,090</u>

TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Incoming Resources:	2023	2022
Donations and legacies		
General giving & grants - Restricted	243,225	230,695
Other Income - Unrestricted	<u>45,443</u>	<u>60,936</u>
Total incoming resources	<u>£288,668</u>	<u>£291,631</u>
RESOURCES EXPENDED:		
Charitable Expenditures	2023	2022
Salaries and wages	71,069	138,789
Community projects	25,018	27,581
Zambia projects	29,831	31,842
Training and education	63,186	93,878
Welfare and donations	<u>5,430</u>	<u>1,783</u>
	<u>£194,534</u>	<u>£293,873</u>
SUPPORT COST		
Membership & affiliations	1,240	1,317
Bank charges	823	765
Insurance	9,239	2,996
Communications	-	461
Office, IT & software	3,908	1,735
Depreciation	2,775	2775
Premises cost	14,668	23,962
Travel and transport	14,033	5,976
Staff related cost	5,123	1,546
Sundry expenses	<u>331</u>	<u>1,017</u>
	<u>£52,140</u>	<u>£42,550</u>
Governance cost		
Accountancy and examiners	<u>£4,620</u>	<u>£4,620</u>
Total resources expended	<u>£251,294</u>	<u>£341,043</u>
Net expenditure	<u>£37,374</u>	<u>(£49,412)</u>

Restore Community

England & Wales - Charity number 1165654

Accounts

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

COMPANY REGISTRATION NO: 09666871 (England and Wales)

CHARITY REGISTRATION NO:1165654

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

CHARITY REGISTRATION NUMBER: 1165654
COMPANY REGISTRATION NUMBER: 09666871

REGISTERED OFFICE: 23 Canfield Road
Woodford Green
Essex
IG8 8JL

TRUSTEES: Pauline Doyle
Clive Makombera
Andries Van Jaarsveld
Ann Granger (appointed October 2022)

BANKERS: Barclays Bank
Notting Hill Gate
Leicester
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Allen Robyn and Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's Governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. Restore Community is a sister charity of Restore Community Church and has common Trustees. Restore Community was set up in 2015 to provide a vehicle to run Restore Community Church's local community transformation projects, and (subsequently) as the fund-raising arm and developmental partner for Beyond Ourselves activities in Zambia.

The Trustees consider Restore Community meets the Charity Commission's requirements to demonstrate public benefit in each of its purposes set out below.

Governance and Management

Oversight of the charity's activities is provided by a Board of Trustees whose responsibility is to ensure the charity is operating in accordance with its charitable purpose. Day-to-day leadership of the charity is provided by the project leaders.

The Trustees, who are also trustees of Restore Community Church, meet bi-monthly for regular business meetings and at other times as required. Trustees are drawn from members of the Restore Community Church and their re-appointment is a matter for the members in General Meeting.

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Although the day-to-day activities of the charity are delegated to paid staff, the Trustees take an active part in the administrative functions and exercise an independent check on financial and operational matters. The Trustees approve all staff appointments and are involved in the detailed oversight of the charity's financial activities.

The remuneration policy for staff members is set by the Trustees and this is comparable to other organisations with similar roles. Staffs are also given the opportunity to participate in a defined contribution pension arrangement with the charity matching employee contributions up to a maximum of 5% of salary.

The Trustees, together with the leadership of the charity, regularly review Restore Community's financial and operational risks, through scrutiny at bi-monthly Trustee meetings and reports submitted to the Trustees.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Background

The charity's aims are the prevention and relief of poverty and financial hardship in the UK and overseas in ways the Trustees from time to time think fit, but not exclusively by:

- providing emergency food, essential toiletries and household items to individuals and families in need
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.
- the funding and partnership for projects working with the inhabitants of Zambia (through Beyond Ourselves).

The charity promotes social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. Socially excluded means those excluded from society, or part of society, due to being a member of a socially and economically deprived community.

Project Deliveries

Restore Community delivers locally based projects, plus fund-raisers, and provides partnership direction (in the UK and in Zambia, using the Beyond Ourselves brand) for delivering objectives and projects in Zambia. The overseas projects are under the control of the charity Beyond Ourselves Zambia, which is a separate organisation set up in Zambia to safely deliver the Beyond Ourselves vision.

Local Projects – Activities and Vision

Our vision is to initiate local projects that have long-term impact, are sustainable financially, in terms of personnel and have a joined-up approach that demonstrates the working together of church and community. These projects will demonstrate Jesus' love to the communities through the churches which operate in them.

Restore Community's underlying desire is to make a difference by building relationships and creating opportunities and solutions for people to change their own lives, their families' lives and the communities in which they live.

Over the 2022 financial year, our projects gained momentum with increasing uptake from the community as we continued to get used to the post pandemic normal.

The transition of the Albany site into the Restore family gave capacity to increase the community delivery there with several new projects starting up as well as funding from Enfield Council meant that we could start delivering on Holiday Clubs to local families in need.

Projects delivered at Albany include:

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

GrowBaby, Rainbow Club, Holiday Club, Messy Church, Drop in Café & Neighbourhood Chaplains

Loughton projects have continued to strengthen with funding from Loughton Town Council and Essex County Council allowing us to embed and strengthen projects providing a continuity that the local community can rely on.

Projects delivered in Loughton include:

Grow Community Garden, Noah's Ark, Holiday Club, Youth Club, TLG, Welcome Boxes, Table Tennis and Summer '22.

Winchmore Hill has been through a leadership transition in 2022 and so there haven't been new initiatives but we have seen growth in the number of people attending the Seniors Choir and an Easter Holiday Club that was able to welcome children with additional needs.

Projects delivered in Winchmore Hill (Holiday Club, Seniors Choir, CAP Money Course).

All of the projects delivered meaningful changes to individuals in the communities we serve, and some highlights are set out below:

Grow Garden - is our Community Garden in Loughton run by Restore Community with the help of volunteers and workers from the local community. We have seen an increased number of students with learning disabilities and autism from nearby Oakview School visiting our facilities on a Wednesday, this was due to the installation of the mobility path in 2021.

Noah's Ark – is our preschool playgroup which provides a safe environment for children to learn and develop whilst also giving parents the opportunity to connect with one another and us the opportunity to provide support.

The demand for these groups is growing; we currently have groups in two locations in Loughton delivering three sessions per week, and one in Albany (as Rainbow Club), and there are plans to extend the service provision to more families. Each week more than 80 parents and their children attend and enjoy these events.

Holiday Clubs – Funded by the Enfield and Essex councils these are extremely popular and targeted at primary age school children receiving benefits based free school meals. As the cost-of-living crisis worsens the demand has grown and places are usually taken up within just a few days of being advertised. In 2022 we ran forty days of Holiday club providing 796 places to children who would normally receive free school meals.

GrowBaby - is a clothes bank that supports local families who are struggling by providing good quality new and second-hand baby clothes and equipment for children aged 0 to 5 years.

TLG – Transforming Lives for Good is an Early Intervention Coaching programme that delivers 1:1 coaching to primary school children at Alderton Junior School. Coaches are trained by TLG and are staff members and volunteers at Restore Community Church.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Overseas Activities and Vision

Restore Community charity (under the brand Beyond Ourselves) made great strides in wider educational development as a means of transforming lives and facilitating literacy training across Zambia.

During 2022 Beyond Ourselves worked alongside the Ministry of General Education in Zambia, specifically in the Copperbelt Province, to deliver literacy training to teachers and educational specialists. Over 3,000 teachers and education specialists were trained in Beyond Ourselves contextualised Jolly Phonics Teaching Aid, impacting approximately 180,000 children. Reading assessment results show that learners that use Jolly Phonics are making almost twice as much progress over those that are just using the Primary Literacy Programme.

In light of the success of the training and its impact, the Ministry of General Education reviewed their MoU (Memorandum of Understanding) with Beyond Ourselves to widen their scope from the Copperbelt Province to the whole of Zambia. Beyond Ourselves also became a recognised CPD (Continuous Professional Development) Provider by the Teaching Council of Zambia. In addition, Beyond Ourselves received approval from the Commissioner General for Corrections to conduct Teacher Training in English Literacy in all Correctional Service Facilities in Zambia.

In 2022 Beyond Ourselves produced and distributed over 3,000 of the contextualised Jolly Phonics Training Aid and sets of Sound Posters for Grade 3 teachers and education officials.

With the scope of the work growing there was a need to develop more trainers. Fifteen teachers were enrolled and successfully completed the 20 hours online Jolly Phonics CPD course. Ten of those teachers are now being assessed to become official trainers.

Beyond Ourselves remain committed to a gradual moving away from financially supporting Kawama Community School and High School Bursaries at Greater Joy/Kawama schools, by the end of 2025.

Beyond Ourselves Community Impact Fund helped two Community Schools in 2022 to elevate their teaching facilities to a safer and more secure learning environment.

In 2023 there will be a key effort to rebuild the community side of the work, specifically training up more people to deliver Dignity Days and assist in the development of the Cherished Dignity mentoring programmes and sexual health training.

Key funding partnerships in the UK with Cranleigh School in Surrey, St Paul's School in London and Stephen James BMW in London have all continued. Beyond Ourselves hosted their first visiting student team post Covid-19. The team from Cranleigh School excelled in their fundraising, raising over £19,000 (£13,000 over the expected amount). Cranleigh School continue to provide funding for Kawama School, and both St Paul's and Stephen James BMW continue to fundraise. Partnerships with several other schools and businesses supported Beyond Ourselves through one-off donations, practical support and pay-roll giving.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Financial Review

Total income for the year ended 31st December 2022 was £291,631 (2021: £280,562) representing an increase of 3.9% percent from the previous year. Restricted donations for the activities of Beyond Ourselves continued to represent most of the charity's income for the financial year.

Unrestricted income comprised mainly of £60,358 in donations from our sister charity Restore Community Church for 2022; (2021: £42,503). This was used to fund local projects and assist with salary cost for our staff. Total Expenditure on all activities increased by 21.1% to £341,043 (2021: £281,702). Funds carried forward as of 31 December 2022 is £236,716 (2021: £286,128). This comprised of common restricted reserves of £239,738 (£2021: £294,216) and unrestricted reserves of (£3,022) (2021: (£8,088)).

The Trustees' aim is to hold unrestricted funds of between two and four-months operational expenditure and planned to take measures to ensure this is achieved over the next two financial years.

The Trustees, who are also the directors for the purpose of company law, and who served during the financial year:

- Pauline Doyle
- Clive Makombera
- Andries Van Jaarsveld
- Ann Granger (appointed October 2022)

Key Risks

Risks for local projects include Health and Safety, safeguarding of children and vulnerable adults, continuation of grants and maintaining continued volunteer participation.

Beyond Ourselves key risks are reputational and financial integrity in the use of the charity's funds especially those allocated to Beyond Ourselves Zambia.

There is also the risk of our dependency on certain key individuals to deliver our vision and programmes as intended.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



Pauline Doyle

Chair of Trustees

Date

31st July 2023

**REPORT OF THE INDEPENDENT EXAMINER
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
RESTORE COMMUNITY
FOR THE YEAR ENDED 31ST DECEMBER 2022**

I report on the accounts for the year ended 31st December 2022 set out on pages ten to sixteen.

Responsibilities and basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006;
or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road

London

N7 9DQ

Date: 10/8/23

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

INCOMING RESOURCES	Notes	Unrestricted Funds	Restricted Funds	Total	Total
<i>Incoming resources from generated funds</i>		£	£	2022	2021
Donations and Other Income	2	<u>60,936</u>	<u>230,695</u>	<u>291,631</u>	<u>280,562</u>
RESOURCES EXPENDED					
Charitable Activities	3	<u>93,099</u>	<u>247,944</u>	<u>341,043</u>	<u>281,702</u>
TOTAL RESOURCES EXPENDED		<u>93,099</u>	<u>247,944</u>	<u>341,043</u>	<u>281,702</u>
NET INCOME/EXPENDITURE FOR THE YEAR		<u>(£32,163)</u>	<u>(£17,249)</u>	<u>(£49,412)</u>	<u>(£1,140)</u>
RECONCILIATION OF FUNDS					
Transfers between funds		37,229	(37,229)	-	-
Total Funds Brought Forward		<u>(£8,088)</u>	<u>294,216</u>	<u>286,128</u>	<u>287,268</u>
TOTAL FUNDS CARRIED FORWARD		<u>(£3,022)</u>	<u>£239,738</u>	<u>£236,716</u>	<u>£286,128</u>

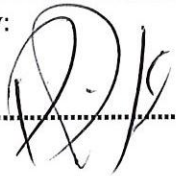
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 12 to 16 form part of these accounts.

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2022

FIXED ASSETS	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Tangible Assets	6	<u>£4,087</u>	<u>£6,862</u>
CURRENT ASSETS			
Debtors	9	2,004	1,628
Cash at bank and in hand		<u>237,264</u>	<u>295,248</u>
		<u>239,268</u>	<u>296,876</u>
CREDITORS: within one year	10	<u>(6,639)</u>	<u>(17,610)</u>
Net Current Assets		<u>£232,629</u>	<u>£279,266</u>
		<u>£236,716</u>	<u>£286,128</u>
TOTAL ASSETS LESS LIABILITIES			
FUNDS:			
Unrestricted Funds	11	(3,022)	(8,088)
Restricted Funds	11	<u>£239,738</u>	<u>£294,216</u>
		<u>£236,716</u>	<u>£286,128</u>

The financial statements were approved by the Board of Trustees on 31 July 2023 and signed on its behalf by:

 (Chair)

The notes on pages 12 to 16 form part of these accounts.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charity's Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Going Concern

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

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. Cash and other donations are recognised on receipt unless performance conditions require deferral of the amount.

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

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources Expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of generating funds include salary, direct expenditures and overhead costs of staff to promote fundraising including events.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Resources expended associated to a particular activity are the costs related to that activity.

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Governance Costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	Nil	
Furniture and musical equipment	20%	on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

2. VOLUNTARY INCOME	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
General Giving & Grants	<u>60,936</u>	<u>230,695</u>	<u>£291,631</u>	<u>£280,562</u>
3. TOTAL CHARITABLE EXPENDITURE	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
Charitable expense	72,201	221,672	293,873	253,803
Support cost	18,588	23,962	42,550	22,529
Governance cost	<u>2,310</u>	<u>2,310</u>	<u>4,620</u>	<u>5,370</u>
	<u>£93,099</u>	<u>£247,944</u>	<u>£341,043</u>	<u>£281,702</u>

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. SUPPORT COST	<u>2022</u>	<u>2021</u>
Membership & affiliations	1,317	348
Bank charges	765	390
Insurance	2,996	3,024
Communications	461	446
Office, IT & softwares	1,735	1,673
Depreciation	2,775	2,775
Premises cost	23,962	9,491
Travel and transport	5,976	3,252
Staff related cost	1,546	-
Sundry expenses	<u>1,017</u>	<u>1,130</u>
	<u>£42,550</u>	<u>£22,529</u>

5. GOVERNANCE COST	<u>2022</u>	<u>2021</u>
Accountancy and Examiners	<u>£4,620</u>	<u>£5,370</u>

6. FIXED ASSETS COST	<u>Furniture and Fixtures</u>	<u>Computers</u>	<u>Total</u>
At 1st January 2022	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>
As at 31st December 2022	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>

DEPRECIATION			
Opening Balance	7,014	1,345	8,359
Charge for the year	<u>2,775</u>	-	<u>2,775</u>
	<u>9,789</u>	<u>1,345</u>	<u>11,134</u>

SUPPORT COST			
As at 31st December 2022	<u>£4,087</u>	<u>£0</u>	<u>£4,087</u>
As at 31st December 2021	<u>£6,862</u>	<u>£0</u>	<u>£6,862</u>

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the period neither were they reimbursed expenses during the period.

8. EMPLOYMENT COSTS

	<u>2022</u>	<u>2021</u>
Salaries and wages	125,998	108,192
Social security costs	2,845	1,142
Pension costs	9,946	5,388
	<u>£138,789</u>	<u>£114,722</u>

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

9. DEBTORS

	<u>2022</u>	<u>2021</u>
Debtors and Prepayments	<u>£2,004</u>	<u>£1,628</u>

10. CREDITORS: within one year

	<u>2022</u>	<u>2021</u>
Other Creditors	<u>£6,639</u>	<u>£17,610</u>

11. MOVEMENTS IN FUNDS

		<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds		£60,936	£93,099	(£32,163)
Restricted Funds		<u>£230,695</u>	<u>£247,944</u>	<u>(£17,249)</u>
		<u>£291,631</u>	<u>£341,043</u>	<u>(£49,412)</u>
		<u>Transfer between funds</u>	<u>Movement in funds</u>	<u>31.12.2022</u>
Analysis of Funds	<u>1.01.2022</u>			
Restricted	294,216	(37,229)	(17,249)	239,738
Unrestricted	<u>(8,088)</u>	<u>37,229</u>	<u>(32,163)</u>	<u>(3,022)</u>
Total funds	<u>£286,128</u>	:	<u>(£49,412)</u>	<u>£236,716</u>

**RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

11(b). Analysis of net asset between funds

Fund balances as at 31st December	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>2022</u>
Tangible assets	-	4,087	4,087
Current assets/ Current Liabilities	<u>239,738</u>	<u>(7,109)</u>	<u>232,629</u>
	<u>£239,738</u>	<u>(£3,022)</u>	<u>£236,716</u>

11(c). Analysis of restricted funds

	<u>1.01.2022</u>	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Transfer between funds</u>	<u>31.12.2022</u>
Oakwood Hill Community Centre	2,335	2,419	-	(4,754)	-
Grow Community Garden	8,736	4,000	1,154	(11,582)	-
Night to Shine	2,833	8,427	6,599	-	4,661
Willingale	3,022	-	3,022	-	-
Noah's Ark	2,204	3,750	2,975	(2,979)	-
Holiday Club/Youth Club	3,930	20,378	6,394	(17,914)	-
Essex Community Foundation	-	5,000	-	-	5,000
Zambia General	121,688	44,087	64,465	-	101,310
Zambia Sponsorship	125,197	53,839	82,538	-	96,498
Zambia Educational Development	<u>24,271</u>	<u>88,795</u>	<u>80,797</u>	-	<u>32,269</u>
	<u>£294,216</u>	<u>£230,695</u>	<u>£247,944</u>	<u>(£37,229)</u>	<u>£239,738</u>

RESTORE COMMUNITY
TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2022

Incoming Resources:	<u>2022</u>	<u>2021</u>
Donations and legacies		
General giving & grants - Restricted	230,695	233,396
Other Income - Unrestricted	<u>60,936</u>	<u>47,166</u>
 Total incoming resources	 <u>£291,631</u>	 <u>£280,562</u>
 RESOURCES EXPENDED:		
Charitable Expenditures	<u>2022</u>	<u>2021</u>
Salaries and wages	138,789	115,062
Community projects	27,581	19,976
Zambia projects	31,842	13,327
Zambia grant	-	17,500
Training and education	93,878	84,529
Welfare and donations	<u>1,783</u>	<u>3,409</u>
	<u>£293,873</u>	<u>£253,803</u>
 SUPPORT COST		
Membership & affiliations	1,317	348
Bank charges	765	390
Insurance	2,996	3,024
Communications	461	446
Office, IT & software	1,735	1673
Depreciation	2,775	2775
Premises cost	23,962	9491
Travel and transport	5,976	3252
Staff related cost	1,546	-
Sundry expenses	<u>1,017</u>	<u>1130</u>
	<u>£42,550</u>	<u>£22,529</u>
 Governance cost		
Accountancy and examiners	<u>£4,620</u>	<u>£5,370</u>
 Total resources expended	 <u>£341,043</u>	 <u>£281,702</u>
 Net expenditure	 <u>(£49,412)</u>	 <u>(£1,140)</u>

Restore Community

England & Wales - Charity number 1165654

Accounts

RESTORE COMMUNITY

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

COMPANY REGISTRATION NO: 09666871 (England and Wales)

CHARITY REGISTRATION NO:1165654

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Legal and administrative information for the year ended 31 December 2021

CHARITY REGISTRATION NUMBER: 1165654
COMPANY REGISTRATION NUMBER: 09666871

REGISTERED OFFICE: 23 Canfield Road
Woodford Green
Essex
IG8 8JL

TRUSTEES: Pauline Doyle
Clive Makombera
Andries Van Jaarsveld

BANKERS: Barclays Bank
Notting Hill Gate
Leicester
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Allen Robyn and Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

Trustees' report for the year ending 31 December 2021

The Trustees present their report and financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's Governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association. Restore Community is a sister charity of Restore Community Church and has common Trustees. Restore Community was set up in 2015 to provide a vehicle to run Restore Community Church's local community transformation projects, and (subsequently) as the fund-raising arm and developmental partner for Beyond Ourselves activities in Zambia.

The Trustees consider Restore Community meets the Charity Commission's requirements to demonstrate public benefit in each of its purposes set out below.

Governance and Management

Oversight of the charity's activities is provided by a Board of Trustees whose responsibility is to ensure the charity is operating in accordance with its charitable purpose. Day-to-day leadership of the charity is provided by the project leaders.

The Trustees, who are also trustees of Restore Community Church, meet bi-monthly for regular business meetings and at other times as required. Trustees are drawn from members of the Restore Community Church and their re-appointment is a matter for the members in General Meeting.

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Although the day-to-day activities of the charity are delegated to paid staff, the Trustees take an active part in the administrative functions and exercise an independent check on financial and operational matters. The Trustees approve all staff appointments and are involved in the detailed oversight of the charity's financial activities.

The remuneration policy for staff members is set by the Trustees and this is comparable to other organisations with similar roles. Staffs are also given the opportunity to participate in a defined contribution pension arrangement with the charity matching employee contributions up to a maximum of 5% of salary.

The Trustees, together with the leadership of the charity, regularly review Restore Community's financial and operational risks, through scrutiny at bi-monthly Trustee meetings and reports submitted to the Trustees.

Background

The charity's aims are the prevention and relief of poverty and financial hardship in the UK and overseas in ways the Trustees from time to time think fit, but not exclusively by:

- providing emergency food, essential toiletries and household items to individuals and families in need

- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services
- the funding and partnership for projects working with the inhabitants of Zambia (through Beyond Ourselves).

The charity promotes social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. Socially excluded means those excluded from society, or part of society, due to being a member of a socially and economically deprived community.

Project deliveries

Restore Community delivers locally based projects, plus fund-raises, and provides partnership direction (in the UK and in Zambia, using the Beyond Ourselves brand) for delivering objectives and projects in Zambia. The overseas projects are under the control of the charity Beyond Ourselves Zambia, which is a separate organisation set up in Zambia to safely deliver the Beyond Ourselves vision.

Local Projects – Activities and Vision

Our vision is to initiate local projects that have long-term impact, are sustainable financially, in terms of personnel and have a joined-up approach that demonstrates the working together of church and community. These projects will demonstrate Jesus' love to the communities through the churches which operate in them.

Restore Community's underlying desire is to make a difference by building relationships and creating opportunities and solutions for people to change their own lives, their families' lives and the communities in which they live.

Over the 2021 financial year, our projects continued satisfactorily despite requirements to stay within all Covid-19 guidance and restrictions. These restrictions were lifted mid-year enabling us to deliver additional projects.

The projects include:

- in Loughton: Grow Garden, Noah's Ark, Holiday Clubs, Youth Club, Peaced Together, TLG, Kintsugi Hope, Badminton Club, Summer '21
- in Albany: Grow Baby, Rainbows
- Winchmore Hill: Holiday Clubs, Junior Youth, Seniors Choir, CAP Money Course

These projects deliver meaningful changes to individuals in the communities we serve and some highlights are set out below:

Grow Garden - as a charity we endeavour to welcome everyone. With the help of external funding, we now have a mobility path to make the Garden more accessible and inclusive to all members of the community. Schools including students with learning disabilities and autism now visit our facilities. The Garden is run by Restore Community with the help of volunteers and workers from the local community.

Noah's Ark - provides a fantastic way to connect new parents with each other and allows us to provide further assistance when needed. The demand for these groups is growing; we have groups in two locations in Loughton, and one in Albany (as Rainbow Club), and there are plans to create more groups

to extend the service provision to more families. Each week more than 60 parents and their children attend and enjoy these events.

Free Holiday Clubs - these are extremely popular and mainly targeted at primary age school children receiving free school meals. External funding support was received for this activity. All places are usually taken up within just a few days of being advertised. Over the year, approximately twenty-two days of these club events were held.

Grow Baby (Albany) – this was a “bring-and-take clothes” market to support families who are financially challenged. However, we also accepted baby equipment and donations from anyone in the community wishing to support these families.

Summer 21 - teenagers from our church assisted other churches with their summer activities for a week, and we received similar groups from the receiving churches to assist with our summer activities. As a result, our team visited and worked together to run a summer Holiday Club in Loughton, a Youth activity day and Seniors Tea; whilst camping at Debden House for a week.

Peaced Together and Kintsugi Hope - offered a different type of support for our communities, as their focus is not only on the physical aspects of life but also on mental wellbeing. The program was for adults and young people and were delivered by trained individuals from the church and its staff. Another initiative was TLG, which is an early intervention mentoring program where trained volunteers from the church (or members of staff) offered regular support to primary school child. The child is nominated by the school with the agreement of the child and parent. Mentoring takes place within the safe space of the school.

Overseas Activities and Vision

Restore Community charity (under the brand Beyond Ourselves) communicated to its stakeholders its new strategy. This involves moving from the child sponsorship programmes in Zambia for a few specific community schools to a wider educational development programme. Most donors agreed to re-designate their giving from the end of 2021 to the new vision to support educational development as a means of transforming lives and facilitating literacy training across Zambia.

Covid-19 held back the scope of the fundraising events in the U.K. However, our key partnerships with Cranleigh School in Surrey, St Paul's School in London, Stephen James BMW in London have all continued. Although all student trips to Zambia were cancelled again in 2021, Cranleigh School continued to sponsor 225 children at Kawama School, and both St Paul's and Stephen James BMW continued to fundraise. Partnerships with several other schools and businesses supported us through one-off donations, practical support and pay-roll giving.

The new vision is our work and funding we received for the charity supports the cause for every child in Zambia to not only have an education, but quality education, so that they have a chance to achieve their potential and break free from poverty.

The redirection of our funds will mean a gradual moving away from financially supporting Kawama Community School and High School Bursaries at Janna/Greater Joy/Kawama schools, by the end of 2025. However, from 2022 this will allow us to focus on development in literacy training. In early 2022 we trained 1,300 educators in Jolly Phonics as part of the Copperbelt Provincial rollout, meaning approximately 60,000 Grade 3 pupils using bespoke resources to help them transition from literacy in Zambian language to that of English in line with the Government's agenda

The redirection in funding will also allow us to grow in the number of Dignity Days provided in the communities, Government and Private Schools on the Copperbelt, and assist in the development of the Cherished Dignity mentoring programmes and sexual health training.

Financial review

Total income for the year ended 31st December 2021 was £280,562 (2020: £283,761) representing a reduction of one percent from the previous year. Restricted donations for the activities of Beyond Ourselves continued to represent most of the charity's income for the financial year.

Unrestricted income* comprised mainly of £42,503 in donations from our sister charity Restore Community Church, of which £2,503 remained receivable for 2022; (2020: £47,255). This was used to fund local projects and assist with salary cost for our staff.

Total Expenditure on all activities increased by 13.9% to £281,702 (2020: £247,396). This increase was mainly due to grants (£17,500) provided to our Zambian counterpart to purchase new vehicles to improve their service delivery and increased charitable spending on training and education in line with our new direction.

Funds carried forward as at 31 December 2021 is £286,128 (2020: £299,832). This comprised of common restricted reserves of £294,216 (£2020: £285,551) and unrestricted reserves of (£8,088) (2020: £14,281).

The Trustees' aim is to hold unrestricted funds of between two and four-months operational expenditure and planned to take measures to ensure this is achieved over the next two financial years.

The Trustees, who are also the directors for the purpose of company law, and who served during the financial year:

- Pauline Doyle
- Clive Makombera
- Andries Van Jaarsveld
- Cassie Hamman (Resigned 17 March 2021)
- Gerhard Swart (Resigned 17 March 2021)

Key Risk

Risk for local projects include Health and Safety, safeguarding of children and vulnerable adults, continuation of grants from Restore Community Church and other sources, and maintaining continued volunteer participation.

Beyond Ourselves key risks are reputational and financial integrity in the use of the charity's funds especially those allocated to Beyond Ourselves Zambia.

There is also the risk of our dependency on certain key individuals to deliver our vision and programmes as intended.

ON BEHALF OF THE BOARD:

Accountants

The accountants, Allen Robyn & Associates Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



.....
Pauline Doyle
Chair of Trustees

26 SEPT 2022

.....
Date

REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts for the year ended 31st December 2021 set out on pages twelve to sixteen.

Responsibilities and basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London

N7 9DQ

Date: 30.09.22

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

INCOMING RESOURCES	Notes	Unrestricted Funds	Restricted Funds	Total	Total
<i>Incoming resources from generated funds</i>		£	£	2021	2020
Donations and Other Income	2	<u>47,166</u>	<u>233,396</u>	<u>280,562</u>	<u>283,761</u>
RESOURCES EXPENDED					
Charitable Activities	3	59,713	194,090	253,803	227,961
Support Costs	4	6,762	15,767	22,529	14,355
Governance Costs	5	<u>3,060</u>	<u>2,310</u>	<u>5,370</u>	<u>5,080</u>
TOTAL RESOURCES EXPENDED		<u>69,535</u>	<u>212,167</u>	<u>281,702</u>	<u>247,396</u>
NET INCOME/EXPENDITURE FOR THE YEAR		(£22,369)	£21,229	(£1,140)	£36,365
RECONCILIATION OF FUNDS					
Prior year adjustment – Beyond Ourselves Project		-	(12,564)	(12,564)	-
Total Funds Brought Forward		<u>14,281</u>	<u>285,551</u>	<u>299,832</u>	<u>263,467</u>
TOTAL FUNDS CARRIED FORWARD		<u>(£8,088)</u>	<u>£294,216</u>	<u>£286,128</u>	<u>£299,832</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 nor in the prior year other than those included in the statement of financial activities.

The notes on pages 13 to 18 form part of these accounts.

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER 2021

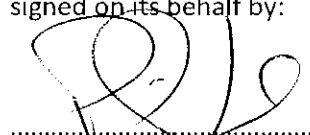
		Total Funds 2021	Total Funds 2020
FIXED ASSETS	<u>Notes</u>		
Tangible Assets	6	<u>6,862</u>	<u>9,637</u>
CURRENT ASSETS			
Debtors	8	1,628	16,386
Cash at bank and in hand		<u>295,248</u>	<u>281,177</u>
		<u>296,876</u>	<u>297,563</u>
CREDITORS: within one year	9	<u>(17,610)</u>	<u>(7,368)</u>
Net Current Assets		<u>279,266</u>	<u>290,195</u>
TOTAL ASSETS LESS LIABILITIES		<u>£286,128</u>	<u>£299,832</u>
FUNDS:		2021	2020
Unrestricted Funds	10	(8,088)	14,281
Restricted Funds	10	<u>294,216</u>	<u>285,551</u>
		<u>£286,128</u>	<u>£299,832</u>

The Trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under the Charities Act 2006.

The member has not required the company to obtain an audit in accordance with the section 476 of the Act. The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2006 with the respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

The financial statements were approved by the Board of Trustees on *26 Sept 2022* and signed on its behalf by:



Pauline Doyle
Chair of Trustees

The notes on pages 13 to 18 form part of these accounts.

Notes to the accounts for the year ended 31 December 2021

1. Accounting policies

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charity's Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Going concern

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

Covid-19

During periods of lockdown, our centre premise closed and service delivery stopped. Going forward, Covid-19 is not expected to have a significant impact on the charity.

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. Cash and other donations are recognised on receipt unless performance conditions require deferral of the amount.

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

Investment Income

Investment income consists of net interest received during the year and accounted for as unrestricted fund.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised when there is a legal or

constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of generating funds include salary, direct expenditures and overhead costs of staff to promote fundraising including events.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Resources expended associated to a particular activity are the costs related to that activity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	Nil
Furniture, Fixtures and Computers	20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

2. Voluntary income

	Unrestricted	Restricted	2021	2020
Grants	775	30,309	31,084	23,405
Donations and legacies	<u>46,391</u>	<u>203,087</u>	<u>249,478</u>	<u>260,356</u>
Total Income	<u>£47,166</u>	<u>£233,396</u>	<u>£280,562</u>	<u>£283,761</u>

3. Total charitable expenditure

	Unrestricted	Restricted	2021	2020
Charitable expense	59,713	194,090	253,803	227,961
Support cost *	6,762	15,767	22,529	14,355
Governance cost	<u>3,060</u>	<u>2,310</u>	<u>5,370</u>	<u>5,080</u>
	<u>£69,535</u>	<u>£212,167</u>	<u>£281,702</u>	<u>£247,396</u>

4. Support cost

	2021	2020
Membership & affiliations	348	219
Bank charges	390	839
Insurance	3,024	2,614
Communications	446	560
Office, IT & software	1,673	914
Depreciation	2,775	2,832
Premises cost	9,491	5,265
Travel and transport	3,252	-
Staff related cost	-	1,049
Sundry expenses	<u>1,130</u>	<u>63</u>
	<u>£22,529</u>	<u>£14,355</u>

5. Governance cost

	2021	2020
Accountancy and Examiners	<u>£5,370</u>	<u>£5,080</u>

6. Fixed assets cost

	Furniture and Fixtures	Computers	Total
At 1st January 2021	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>
As at 31 st December 2021	<u>13,876</u>	<u>1,345</u>	<u>15,221</u>
DEPRECIATION			
Opening Balance	4,239	1,345	5,584
Charge for the year	<u>2,775</u>	-	<u>2,775</u>
	<u>7,014</u>	<u>1,345</u>	<u>8,359</u>
SUPPORT COST			
As at 31 st December 2021	<u>£6,862</u>	<u>£0</u>	<u>£6,862</u>
As at 31 st December 2020	<u>£9,637</u>	<u>£0</u>	<u>£9,637</u>

7. Trustees remuneration and benefits

Trustees' expenses

There are no paid staff. All tasks are carried out by Trustees who are not remunerated and do not receive any expenses or benefits for their activities.

8. Debtors

	2021	2020
Gift Aid Tax Recoverable	<u>£1,628</u>	<u>£16,386</u>

9. Creditors: within one year

	2021	2020
Other Creditors	<u>£17,610</u>	<u>£7,368</u>

10. Movements in funds

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted Funds	47,166	69,535	(22,369)
Restricted Funds	<u>233,396</u>	<u>212,167</u>	<u>21,229</u>
	<u>£280,562</u>	<u>£281,702</u>	<u>(£1,140)</u>
Analysis of Funds	1.01.2021	Movement in funds	31.12.2021
Restricted	285,551	21,229	306,780
Prior Year Adjustment	<u>(12,564)</u>	=	<u>(12,564)</u>
	<u>272,987</u>	<u>21,229</u>	<u>294,216</u>
Unrestricted	<u>14,281</u>	<u>(22,369)</u>	<u>(8,088)</u>
Total funds	<u>£287,268</u>	<u>(£1,140)</u>	<u>£286,128</u>

10 (b). Analysis of net asset between funds

Fund balances as at 31st December	Restricted Funds	Unrestricted Funds	2021
Tangible assets	6,862	-	6,862
Current assets/ Current Liabilities	<u>287,354</u>	<u>(8,088)</u>	<u>279,266</u>
	<u>£294,216</u>	<u>(£8,088)</u>	<u>£286,128</u>

10 (c). Analysis of restricted funds

	1st Jan 2021	Incoming Resources	Resources Expended	31st Dec 2021
	2,335	-	-	2,335
Grow Community Garden	9,742	9,839	10,845	8,736
Night to Shine	-	2,833	-	2,833
Willingale	11,987	-	11,987	-
Noah's Ark	-	3,772	1,568	2,204
Holiday Club	-	6,485	2,555	3,930
Zambia General	117,020	58,989	54,321	121,688
Zambia Sponsorship	129,191	106,149	110,143	125,197
Zambia Alternative Gifts	254	-	254	-
Zambia Educational Development	15,022	39,997	30,748	24,271
	<u>£285,551</u>	<u>£228,064</u>	<u>£222,421</u>	<u>£291,194</u>

Income and expenditure for the year ended 31 December 2021

Incoming Resources:	2021	2020
Donations and legacies		£
Grants - Restricted	30,309	23,261
Grants - Unrestricted	775	144
General giving - Restricted	203,087	213,245
General giving - Unrestricted	<u>46,391</u>	<u>47,111</u>
Total incoming resources	<u>£280,562</u>	<u>£283,761</u>
 RESOURCES EXPENDED:		
Charitable Expenditures	2021	2020
Salaries and wages	115,062	123,079
Community projects	19,976	13,975
Zambia projects	13,327	13,811
Zambia grant	17,500	-
Training and education	84,529	60,062
Welfare and donations	<u>3,409</u>	<u>17,034</u>
	<u>£253,803</u>	<u>£227,961</u>
 SUPPORT COST		
Membership & affiliations	348	219
Bank charges	390	839
Insurance	3,024	2,614
Communications	446	560
Office, IT & software	1673	914
Depreciation	2775	2,832
Premises cost	9491	5,265
Travel and transport	3252	-
Staff related cost	-	1,049
Sundry expenses	<u>1130</u>	<u>63</u>
	<u>£22,529</u>	<u>£14,355</u>
 Governance cost		
Accountancy and examiners	<u>£5,370</u>	<u>£5,080</u>
 Total resources expended	<u>£281,702</u>	<u>£247,396</u>
 Net expenditure	<u>(£1,140)</u>	<u>£36,365</u>

Restore Community

England & Wales - Charity number 1165654

Accounts

Charity Registration No. 1165654

Company Registration No. 09666871 (England and Wales)

RESTORE COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

RESTORE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Doyle Clive Makombera Andries Van Jaarsveld	(Appointed 12 May 2020)
Charity number	1165654	
Company number	09666871	
Key management personnel	Reinart van Zyl (Director of Operations) Jodie Collins (Beyond Oursevles Zambia Director) Chris King (Loughton Director)	
Registered office	23 Canfield Road Woodford Green Essex IG8 8JL	
Independent examiner	Jonathan Caton FCCA ACA Caton Fry & Co Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD	
Bankers	Barclays Bank Notting Hill Gate Leicester Leicestershire LE87 2BB	

RESTORE COMMUNITY

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RESTORE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Restore Community is a sister charity of Restore Community Church and has its trustees in common. It was set up to provide a vehicle through which the Church's community transformation projects could be run

The trustees consider Restore Community meets the Charity Commission requirements to demonstrate public benefit in each of its purposes set out below.

Objectives and activities

Our passion is to see communities transformed and this goes beyond our local communities extending out to the nations of the world. We have continued to invest in and support the valuable work of our many community activities to ensure that we play our part in building stronger communities where young people in particular feel they belong and are provided with tools and opportunities to thrive.

Restore Community is a Christian Charity. The charity's objects are:

The prevention and relief of poverty and financial hardship in areas of the UK and overseas by such ways as the Trustees from time to time think fit, in particular but not exclusively by:

- providing emergency food, essential toiletries, and household items to individuals and families in need;
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services;
- the running of a project working with the inhabitants of Northern Zambia (Beyond Ourselves).

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

RESTORE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

The Covid-19 pandemic had an impact on some of our operations. We comprehensively prepared for the lockdown which meant that essential services and compliance activity continued. Our robust approach to risk management meant that we were able to adapt our governance and service offer ensuring both remained effective.

Some of the highlights of the year across our teams:

- We ran two Kintsugi Hope groups. Helped to promote more people to take up being a Kintsugi Hope leader. In our last group we had a total of 8 participants, half from the Church and half from the community.
- Grow Community Garden have been running for about half of last year with restrictions of how many we can have site. We have had an average of 30 people coming into Grow over staggered times on a Wednesday with four organisations: Oak view School, ECL Loughton Day Centre (learning disabilities and autism) and Young offenders institute. We have had several new volunteers joining us, including a group of younger generation of people who are more conscientious about climate change and food sustainability!
- A Badminton group started meeting up with 4 to 6 people coming on a regular basis. We still have 4 to 5 people who are still hesitant to come back due to covid 19. Future advertising will be done very shortly to try to grow our numbers.
- During the lockdown, we made visits to individuals in the community to stay in touch with them as well as holding a regular weekly zoom meeting with several people from the former Restore Community Centre. During the Christmas period, it was dropping gifts and food parcels.
- We have also been researching each area location that Restore Community Church has in preparation for the setting up of new congregations and aiding existing congregations into connecting people in our Church towards Community engagement: Epping, Albany, Winchmore Hill, Woodford, Loughton. The present aim now is to focus on connecting and partnering with the Epping, Albany and Woodford leadership. We have actively got involved in connecting with Albany by trying to go their Sunday service every two weeks and joining in with some of their outreach events.
- The work at Oakwood Hill is lifting off the ground. We have recently had Summer 21 where a group of teenagers came in to help with some of the ministries that we run. We are particularly excited to see the progress made with the relationship with the seniors and hope to bring more partnership with some of the things that they do. Also the youth event went down really well with the opening of a regular younger youth group held on the estate. The holiday scheme has helped us to connect deeper with families from Noah's Ark as well as a list given by council to connect families living in Oakwood Hill with children on free school meals.
- Over Christmas, many food parcels were given out to people living on and around the estate. These are exciting times and with many new congregations starting up, my hope is to build the vision and value of connecting our Church people to people in our communities
- Beyond Ourselves continued to have significant partnerships with two community schools in the Copperbelt Province in Zambia, providing an education and a meal each school day to over 600 children. The child sponsorship programme funds all the aforementioned for the children and also provides the majority of funding for five cooks and 20 teaching staff.
- Unfortunately, during the pandemic, the schools we partner with in Zambia were closed and, in accordance with the government regulations, the feeding programmes stopped as well. Even though the schools were shut we continued to contribute to all staff salaries at our partner schools as we were aware how desperate many of their home situations would be without this much needed income. The schools also provided food parcels to families in their communities who were in need.

RESTORE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

- Despite 2020 being a tumultuous year, Beyond Ourselves was still able to train approximately 950 teachers in Jolly Phonics, a fun programme designed to teach children how to read and write English based on phonetic sounds. We've seen teachers really grasp the concepts of this literacy programme and implement them in their classrooms, enabling children to grow in their abilities to read and write. We facilitated 10 Jolly Phonics training events in January 2020. These trainings were followed by visits to all of the participating schools to conduct baseline reading assessments. There were 4,200 children in the pilots and we assessed a random sampling of just over 1,000 children to help us track the progress they make over the course of the year. We also held two Jolly Phonics training events during the last quarter of 2020.
- Whilst schools in Zambia were closed (due to COVID), Beyond Ourselves continued to offer mentoring via WhatsApp. Teachers submitted videos of sample lessons to us via a WhatsApp which has many of the teachers we mentor in. Some of the teachers set up little classrooms outside homes with the children who live in their house so that they could teach their sample lessons. We saw several teachers take advantage of the schools being closed to work on developing their teaching. As other teachers watched these videos they really benefitted from seeing many sample lessons. They have been inspired to improve their own skills.
- When schools were allowed to open (in the first and last quarter of the year) Beyond Ourselves conducted Child Protection training for the staff of our partner schools. We also delivered girl empowerment (called Dignity Days) in our two partner schools. The Grade 5 and 6 girls learned more about their identity, value and purpose in God. We also held a transition training for our Grade 7 pupils who were moving to Grade 8 (High School) in January 2021. They opened up about the pressures and challenges they were experiencing and we were able to better equip them for these in High School.
- In addition to this, we have organised and distributed approximately 125 bursaries for High School students, all of whom are graduates from our partner community (Primary) schools.
- Beyond Ourselves were also able to contribute to the funding of a Community School we have a working relationship with for several years, but never a formal partnership. The funding enabled the school to complete staff housing for teachers who work at the school. The school is in quite a remote area and there is no real village/town where the teachers can rent/buy homes. This accommodation enabled the school to employ and retain teachers in their rural location and continue to offer quality education to their community.
- The Beyond Ourselves team in Zambia added an administrative assistant to their staff in 2020. We were thrilled to be empowering local Zambians on the team as they remain committed to a vision of community transformation through empowering pupils, staff and the wider community.
- In the UK, much of our regular fundraising and events were put on hold for the majority of 2020. However, our key partnerships with Cranleigh School in Surrey, St Paul's School in London and Stephen James BMW in London have all continued. Although all student trips to Zambia were cancelled in 2020, due to COVID, and despite having a difficult year themselves, Cranleigh School held to its commitment to sponsor 225 children at Kawama School, and both St Paul's and Stephen James BMW continued to fundraise where possible, helping us to bridge the gap in the funding. Partnerships with other schools also continued and several businesses were involved through one-off donations, practical support and pay-roll giving.

Financial review

Our financial summary and balance sheet below show that we are in a very good position to go forward into the next year to provide the quality and quantity of advice that we are proud of.

In the year to 31 December 2020 total income, the majority of which comes from child sponsorship donations for schools in Zambia, totalled around £284,000 (2019 : £323,000). Expenditure on all activities totalled around £247,000 (2019 : £307,000).

The general fund balance at the year end was £14,281 a small reduction on the prior year closing reserves of £16,039.

RESTORE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees have established a policy on reserves that seeks to hold general funds equivalent to three months operational expenditure (£9,215). The trustees are of the opinion that a strong reserves is vital if the charity is to expand its operations and absorb greater risk. The general reserve at 31 December 2020 was £14,218 which is greater than the target reserve. However, as referred to above, there are uncertainties, and so in the current climate, the trustees consider that any plans to spend excessive reserves be put on hold until the uncertainties arising from the pandemic stabilises.

Risk management

The trustees, together with the project leaders of the charity, have conducted a risk review of all Restore Community's activities and have taken steps to ensure appropriate controls are in place to manage identified risks. Risk management is an ongoing concern and the trustee meeting agendas are constructed to ensure the issue is kept under frequent review. Key risks include health and safety, safeguarding of children and vulnerable adults and dependency on certain key individuals.

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Pauline Doyle	
Cassie Hamman	(Resigned 17 March 2021)
Clive Makombera	(Appointed 12 May 2020)
Helen Radmore	(Resigned 18 April 2020)
Gerhard Swart	(Resigned 17 March 2021)
Andries Van Jaarsveld	

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Oversight of the charity's activities is provided by a board of trustees whose responsibility is to ensure the charity is operating in accordance with its charitable purpose. Day-to-day leadership of the charity is provided by the project leaders.

The trustees, which are also trustees of Restore Community Church, meet six times a year for regular business meetings and at other times as required. Trustees are drawn from members of the Restore Community Church and their re-appointment is a matter for the members in General Meeting.

Although the day-to-day activities of the charity are delegated to the paid staff the trustees take an active part in the administrative functions and exercise an independent check on financial and operational matters. In particular the trustees approve all staff appointments and are involved in the detailed oversight of the charity's financial activities.

The remuneration policy for staff members is set by the trustees by reference to levels of salary paid by comparable organisations for similar roles. Staff are also given the opportunity to participate in a defined contribution pension arrangement with the charity matching employee contributions up to a maximum of 5% of salary.

Small company exemptions

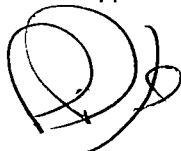
This report has been prepared and delivered in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

RESTORE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2020*

The trustees' report was approved by the Board of Trustees.

Pauline Doyle



Dated: 20 September 2021

RESTORE COMMUNITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RESTORE COMMUNITY

I report to the trustees on my examination of the financial statements of Restore Community (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 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.



Jonathan Caton FCCAACA
Caton Fry & Co Ltd
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Dated: 20 September 2021

RESTORE COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income and endowments from:</u>					
Donations and legacies	3	47,255	236,506	283,761	322,796
Other income		-	-	-	315
Total income		47,255	236,506	283,761	323,111
<u>Expenditure on:</u>					
Charitable activities	4	23,440	223,956	247,396	306,888
Net incoming resources before transfers		23,815	12,550	36,365	16,223
Gross transfers between funds		(25,572)	25,572	-	-
Net (expenditure)/income for the year/ Net movement in funds		(1,757)	38,122	36,365	16,223
Fund balances at 1 January 2020		16,038	247,429	263,467	247,244
Fund balances at 31 December 2020		14,281	285,551	299,832	263,467

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RESTORE COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	47,746	275,050	322,796
Other income		4	311	315
Total income		47,750	275,361	323,111
<u>Expenditure on:</u>				
Charitable activities	4	5,871	301,017	306,888
Net incoming resources before transfers		41,879	(25,656)	16,223
Gross transfers between funds		(30,617)	30,617	-
Net (expenditure)/income for the year/ Net movement in funds		11,262	4,961	16,223
Fund balances at 1 December 2019		5,877	241,367	247,244
Fund balances at 31 December 2019		17,139	246,328	263,467

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RESTORE COMMUNITY

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	8		9,637		12,470
Current assets					
Debtors	9	16,386		5,093	
Cash at bank and in hand		281,177		251,600	
		<u>297,563</u>		<u>256,693</u>	
Creditors: amounts falling due within one year	10	<u>(7,368)</u>		<u>(5,696)</u>	
Net current assets			290,195		250,997
Total assets less current liabilities			<u>299,832</u>		<u>263,467</u>
Income funds					
Restricted funds	11		285,551		246,328
Unrestricted funds			14,281		17,139
			<u>299,832</u>		<u>263,467</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

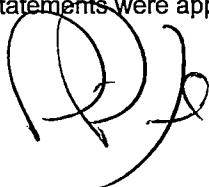
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 September 2021

Pauline Doyle
Trustee



Company Registration No. 09666871

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Restore Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Canfield Road, Woodford Green, Essex, IG8 8JL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation and accrued for at the year end if necessary.

Government Grants are recognised when received or when there is reasonable assurance that the grant conditions will be met and the grants will be received.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised in the financial statements.

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, payroll and governance costs which support the charity's.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing in excess of £500 are capitalised and are measured at historical cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, by the straight line method, on the following bases:

Fixtures and fittings	over 4-7 years
Computers	over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

Derecognition of financial liabilities

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

1.10 Taxation

As a registered charity, Restore Community is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
General giving	47,111	213,245	260,356	42,360	251,826	294,186
Grants	144	23,261	23,405	5,386	23,224	28,610
	<u>47,255</u>	<u>236,506</u>	<u>283,761</u>	<u>47,746</u>	<u>275,050</u>	<u>322,796</u>

Included in Grants is funding of £11,286 (2019 : £NIL) in relation to funding received under the Coronavirus Job Retention Scheme.

4 Charitable activities

	Community 2020	Community 2019
	£	£
Staff costs	123,079	87,916
Depreciation	2,832	1,346
Other direct costs	104,882	202,072
	<u>230,793</u>	<u>291,334</u>
Share of support costs (see note 5)	11,523	14,114
Share of governance costs (see note 5)	5,080	1,440
	<u>247,396</u>	<u>306,888</u>
Analysis by fund		
Unrestricted funds	23,440	5,871
Restricted funds	223,956	301,017
	<u>247,396</u>	<u>306,888</u>

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Membership and affiliations	219	-	219	281	-	281
Bank charges	839	-	839	223	-	223
Insurance	2,614	-	2,614	827	-	827
Communications	560	-	560	2,315	-	2,315
IT Subscriptions	914	-	914	691	-	691
Staff related costs	1,049	-	1,049	94	-	94
Premises costs	5,265	-	5,265	9,683	-	9,683
Sundry costs	63	-	63	-	-	-
Independent examiners - accounts preparation	-	3,900	3,900	-	-	-
Independent examination fees	-	1,180	1,180	-	1,440	1,440
	<u>11,523</u>	<u>5,080</u>	<u>16,603</u>	<u>14,114</u>	<u>1,440</u>	<u>15,554</u>
Analysed between Charitable activities	<u>11,523</u>	<u>5,080</u>	<u>16,603</u>	<u>14,114</u>	<u>1,440</u>	<u>15,554</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2020 £	2019 £
Wages and salaries	115,872	86,040
Social security costs	883	283
Other pension costs	6,324	1,593
	<u>123,079</u>	<u>87,916</u>

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Employees

(Continued)

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

8 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2020	13,876	1,345	15,221
At 31 December 2020	13,876	1,345	15,221
Depreciation and impairment			
At 1 January 2020	1,529	1,223	2,752
Depreciation charged in the year	2,710	122	2,832
At 31 December 2020	4,239	1,345	5,584
Carrying amount			
At 31 December 2020	9,637	-	9,637
At 31 December 2019	12,348	122	12,470

9 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Gift aid tax recoverable	16,386	5,093

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,565	386
Other creditors	883	4,210
Accruals and deferred income	4,920	1,100
	7,368	5,696

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
Oakwood Hill Community Centre	1,654	13,662	(30,059)	14,743	-	21,611	(26,404)	7,128	2,335
Foodbank	29,145	19,563	(45,439)	-	3,269	1,303	(4,572)	-	-
Grow Community Garden	9,281	9,481	(6,230)	-	12,532	2,480	(5,270)	-	9,742
Night to Shine	4,911	-	(2,542)	-	2,369	-	(3,159)	790	-
Trinity Community Work	1,594	5,767	(23,235)	15,874	-	7,379	(20,333)	12,954	-
Willingale	5,158	10,338	(3,452)	-	12,044	2,331	(3,088)	700	11,987
Zambia General	112,835	89,561	(75,629)	-	126,768	67,905	(81,653)	4,000	117,020
Zambia Sponsorship	64,921	126,489	(111,366)	-	80,044	105,802	(66,148)	9,493	129,191
Zambia Alternative Gifts	2,375	500	(1,965)	-	910	15	(671)	-	254
Zambia Special Projects	9,493	-	-	-	9,493	-	-	(9,493)	-
Zambia Educational Development	-	-	-	-	-	27,680	(12,658)	-	15,022
	<u>241,367</u>	<u>275,361</u>	<u>(299,917)</u>	<u>30,617</u>	<u>247,429</u>	<u>236,506</u>	<u>(223,956)</u>	<u>25,572</u>	<u>285,551</u>

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Restricted funds

(Continued)

Oakwood Hill Community Centre - Amounts earmarked for the operation of the Oakwood Hill Community Centre which operates from a Community Hall on the Oakwood Hill Estate.

Foodbank - Fund to operate the Loughton Foodbank which provide a minimum of three days' emergency food and support to people experiencing crisis in the Loughton / Debden area. An independent charity was set up on in early 2019 with designated funds are being transferred to the new charity, and ongoing donations received on behalf of Foodbank up to April 2020 were transferred to the Foodbank charity, after which financial support was ceased with mutual agreement between the Foodbank and Restore Community charities.

Grow Community Garden - Fund to operate the community garden which is a partnership with the local community, improving the lived in environment for the benefit of all.

Night to Shine - In operation to support community activities in Enfield.

Trinity Community Work - A drop in centre is operated from trinity Church on Mannock Drive to serve the community and also operates a toddler group within the Church.

Willingale - Fund to operate a community garden in Willingale Road, Debden.

Zambia General - Fund to operate the general administrative of Zambia, which partners with schools and businesses in the UK to facilitate community transformation in Zambia, particularly in the area of education.

Zambia Sponsorship - Money given for specific purpose within the facilitation of community transformation eg child sponsorships and building projects.

Zambia Alternative Gifts - Money given for specific items to assist children in Zambia eg school books, sanitary ware and sexual health training.

Zambia Special Projects - Money given for specific projects to help the Zambian communities eg setting up social enterprise projects. During the year, with the agreement of the funder this money was reassigned to the Zambia Sponsorship Fund.

Zambia Educational Development - Money given to develop education & facilitate Literacy training in Zambian schools with the aim of creating long lasting community transformation in Zambia

During the year various amounts were transferred from general reserves to various projects. This represented furlough grants received for project staff as well as a contribution to projects when costs were in excess of the income receivable on those projects.

RESTORE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	-	9,637	9,637	-	12,470	12,470
Current assets/ (liabilities)	14,281	275,914	290,195	16,039	234,958	250,997
	<u>14,281</u>	<u>285,551</u>	<u>299,832</u>	<u>16,039</u>	<u>247,428</u>	<u>263,467</u>

13 Related party transactions

Remuneration of key management personnel

The key management personnel of the charity, comprises the Trustees, and the Loughton and Zambia Directors. The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>35,149</u>	<u>31,767</u>

Transactions with related parties

Restore Community was set up having the same trustees as Restore Community Church. Restore Community was set up to take over the community projects formerly run by Restore Community Church.

During the year the charity entered into the following transactions with related parties:

£55,210 (2019 - £48,448) was received in grants for the various projects and as a contribution to General Funds from Restore Community Church with £20,785 (2019 - £25,600) of salary and other costs recharged from Restore Community Church to Restore Community.

At 31 December 2020 an amount of £12,564 was owed by Restore Community church (2019 - £4,210 was owed to Restore Community Church).