

**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

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

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# RESTORE COMMUNITY

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# **RESTORE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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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

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### Achievements and performance

The Covid-19 pandemic had an impact on some of 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

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- 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 and 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 their 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

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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***

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

**Pauline Doyle**

A handwritten signature in black ink, appearing to be 'Pauline Doyle', with a large loop at the end.

Dated: 20 September 2021



# RESTORE COMMUNITY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RESTORE COMMUNITY

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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.

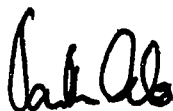
### Independent examiner's statement

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

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

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

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.

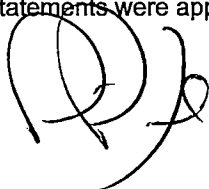
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its 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

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### 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

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### 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	<u>104,882</u>	<u>202,072</u>
	230,793	291,334
Share of support costs (see note 5)	11,523	14,114
Share of governance costs (see note 5)	<u>5,080</u>	<u>1,440</u>
	247,396	306,888
<b>Analysis by fund</b>		
Unrestricted funds	23,440	5,871
Restricted funds	<u>223,956</u>	<u>301,017</u>
	247,396	306,888



# 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 £
<b>Cost</b>			
At 1 January 2020	13,876	1,345	15,221
At 31 December 2020	13,876	1,345	15,221
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 December 2020	9,637	-	9,637
At 31 December 2019	12,348	122	12,470

#### 9 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
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 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
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**

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#### 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).