



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

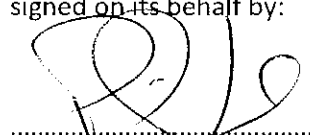
		Total Funds 2021	Total Funds 2020
FIXED ASSETS	<u>Notes</u>		
Tangible Assets	6	<u>6,862</u>	<u>9,637</u>
CURRENT ASSETS			
Debtors	8	1,628	16,386
Cash at bank and in hand		<u>295,248</u>	<u>281,177</u>
		<u>296,876</u>	<u>297,563</u>
CREDITORS: within one year	9	<u>(17,610)</u>	<u>(7,368)</u>
Net Current 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>-</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>-</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>