

REGISTERED COMPANY NUMBER: CE024396 (England and Wales)
REGISTERED CHARITY NUMBER: 1192828

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2023
for
Reboot Ministry

Altus Business Consulting
Chartered Accountants
88-89 High Street
Wordsley
Stourbridge
West Midlands
DY8 5SB

Contents of the Financial Statements
for the Year Ended 31st December 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 20 December 2020.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The advancement of the Christian religion for the benefit of the public but not exclusively through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian faith to enlighten other about the Christian religion, providing pastoral care and carrying out outreach work in the community

Significant activities

The holding of church worship meetings, Bible studies (online and in person) and prayer meetings. Outreach work in the local community and further afield.

Promoting the ethos of love for God and one another, having a beneficial impact on individuals, families and the community, promoting harmonious relationships in society as a whole.

Sponsorship of orphaned children and a missionary overseas.

Weekly church services and Bible studies and a weekly community coffee morning.

Trustees

Trustees are selected from among persons who are interested in the Charity's work and objectives and are supportive of the aims.

Appointment of new Trustees are made by the agreement of the majority of the Trustees.

FINANCIAL REVIEW

Financial position

The trustees are satisfied with the financial position of the Charity. At the 31st December 2023 the unrestricted reserves were £2,896

Principal funding sources

The principle funding sources are donations from congregation members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE024396 (England and Wales)

Registered Charity number

1192828

Registered office

61 Bridge Street
Kington
HR5 3DJ

Trustees

Julio Tolaini
Louise Towler
Selina Brown
Andrew Brown

Independent Examiner

Altus Business Consulting
Chartered Accountants
88-89 High Street
Wordsley
Stourbridge
West Midlands
DY8 5SB

Approved by order of the board of trustees on 15th October 2024 and signed on its behalf by:

Andrew Brown - Trustee

Independent examiner's report to the trustees of Reboot Ministry ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Richard Ashmore BA, BFP, FCA

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15th October 2023

Statement of Financial Activities
for the Year Ended 31 December
2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>40,590</u>	<u>1,929</u>	<u>42,519</u>	<u>26,297</u>
EXPENDITURE ON					
Charitable activities					
Pastoral and ministry		11,744	1,929	13,673	15,304
Donations		15,326		15,326	1,068
Support Costs		<u>17,009</u>	<u>-</u>	<u>17,009</u>	<u>12,147</u>
Total		<u>44,079</u>	<u>-</u>	<u>46,008</u>	<u>27,521</u>
NET INCOME/(EXPENDITURE)		(3,489)	-	(3,489)	(2,222)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>6,385</u>	<u>-</u>	<u>6,385</u>	<u>8,607</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,896</u></u>	<u><u>-</u></u>	<u><u>2,896</u></u>	<u><u>6,385</u></u>

The notes form part of these financial statements

Reboot Ministry

Balance Sheet
31 December
2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Cash in hand		3,406	-	3,406	6,385
CREDITORS					
Amounts falling due within one year		(510)	-	(510)	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>2,896</u>	<u>-</u>	<u>2,896</u>	<u>6,385</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,896	-	2,896	6,385
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>2,896</u>	<u>-</u>	<u>2,896</u>	<u>6,385</u>
FUNDS	5				
Unrestricted funds				2,896	6,385
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>2,896</u>	<u>6,385</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2024 and were signed on its behalf by:

Andrew Brown - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

During the year Selina Brown and Andrew Brown received honorariums totalling £1,500 in their role as Pastors

Trustees' expenses

No expenses were paid to the trustees within the year.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. STAFF COSTS

There were no employees in the year to December 2023 (December 2022 nil)

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ <u>510</u>
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5. MOVEMENT IN FUNDS

	At 01.01.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	6,385	(3,489)	2,896
Restricted funds	-		-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,385</u>	<u>(3,489)</u>	<u>2,896</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,590	(44,079)	2,896
Restricted fund	1,929	(1,929)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>42,519</u>	<u>(46,008)</u>	<u>2,896</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023

Reboot Ministry

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	42,519	26,297
Total incoming resources	42,519	26,297
EXPENDITURE		
Charitable activities		
Honorarium	1,500	344
Mission costs	8,917	14,556
Books & subscriptions	1,602	270
Worship & music	399	378
Advertising	1,013	25
Kid's Minsitry	242	-
Donations	15,326	1,068
	28,999	16,641
Support costs		
Management		
Rent	3,496	3,958
Repairs & Renewals	4,600	4,682
Utilities	3,162	-
IT Costs	1,504	965
Telephone	1,450	833
Postage and stationery	308	968
Sundry Costs	540	-
Professional fees	774	-
Independent Examiner fees	510	-
Insurance	595	468
Bank Charges	<u>25</u>	<u>4</u>
	<u>17,009</u>	<u>11,878</u>
Total resources expended	<u>46,008</u>	<u>28,519</u>
Net (expenditure)/income	<u>(3,489)</u>	<u>(2,222)</u>

This page does not form part of the statutory financial statements