

CHARITY COMMISSION REGISTERED NUMBER: 1209314

RESTORATION CENTRE MINISTRIES LIMITED

Amending

Report and Financial Statements

For the Year ended 31 October 2025

RESTORATION CENTRE MINITRIES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 October 2025

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RESTORATION CENTRE MINITRIES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

David Ilunga Kasengu
Wivine Moleka Nsole
Mbayobo Mbioangola

REGISTERED OFFICE

14 Sussex Close
Sussex way
London.
N19 4ll

BANKERS

Santander bank

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER

1209314

RESTORATION CENTRE MINISTRIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2025

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 OCTOBER 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

RESTORATION CENTRE MINISTRIES LIMITED is a Christian organisation set up with the purpose of advancing the Christian Faith in the United Kingdom: This will be done in accordance with the doctrines outlined in the Statement of Faith included in the schedule. Preventing or Relieving Poverty Across England: This involves providing essential items and services to individuals in need and directing them to relevant services to prevent or alleviate poverty.

PLANS FOR THE FUTURE

- *Community Support: Food banks, clothing support, community meals, and housing/benefits advice
- *Youth & Education: Tutoring, mentoring, leadership programmes, and sports/creative activities
- *Health & Wellbeing: Mental health support, health awareness, counselling, and fitness initiatives
- *Employment & Skills: CV and interview support, entrepreneurship, financial literacy, and digital/vocational training
- *Community Inclusion: Cultural events, migrant and refugee support, and language/integration classes
- *Family Support: Parenting workshops, youth clubs, holiday programmes, and domestic abuse awareness
- *Environmental Impact: Community gardening, recycling, climate awareness, and neighbourhood clean-ups

Mission Statement (Shortened)

"Our charity seeks to support the local community by providing education, skills development, health and wellbeing programmes, and social support services that are open to all, regardless of faith or background.

RESTORATION CENTRE MINITRIES
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 OCTOBER 2025

FINANCIAL REVIEW

The Charity has generated **£68,818** in donations during the year ended **31 OCTOBER 2025**. This includes both direct transfers into charity's account and cash donations.

The Charity will continue to develop its key programmes and seek their sustainability through fundraising and through self-generated income.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

RESTORATION CENTRE MINISTRIES LIMITED produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. **RESTORATION CENTRE MINISTRIES LIMITED** has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

GOING CONCERNS

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

RESTPORATION CENTRE MINITRIES

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 OCTOBER 2025

STRUCTURE, GOVERNANCE AND INTERNAL CONTROL

CHARITY ORGANISATION STRUCTURE

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At **31 OCTOBER 2025**, the Board had a membership of three people.

DECISION MAKING PROCESS

The trustee may delegate any of their power to any committee consisting of one or more trustees. They may also delegate to any managing director or any director holding any other executive office such of their power as they consider desirable to be exercised by him. Any such delegation may be made subject to any conditions the director may impose and, either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any conditions, the proceedings of a committee with two or more members shall be governed by articles regulating the proceedings of Trustees so far as they are capable of applying.

THE POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are selected by the Board of Trustees and are subject to re-election every five years. As at **31 OCTOBER 2025**, the Board had a membership of two people.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

INTERNAL CONTROL SYSTEM

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- **A strategic plan and annual budget approved by the Trustees;**
- **Regular consideration by the Trustees of financial results, in particular variance from budget; and**
- **Delegation of authority and segregation of duties.**

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

WIDER NETWORK

The charity is not part of any umbrella group or affiliated to any umbrella group.

RESTORATION CENTRE MINITRIES

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 OCTOBER 2025

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 OCTOBER 2025. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Pastor DAVID KASENGU on behalf of the trust.

Trustee

24 February 2025

Independent Examiner's Report to the Trustees of RESTORATION CENTRE MINITRIES

I report to the trustees on my examination of the accounts of RESTORATION CENTRE MINITRIES Trust for the year ended 31 OCTOBER 2025, which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.



AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS.

24 February 2025

RESTORATION CENTRE MINISTRIES**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)****YEAR ENDED 31 October 2025**

	Notes	Un-restricted funds 2025 £	Total Funds 2025 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES			
General Donations	2	103,588	103,588
HMRC Gift Aid	2	25,967.00	25,967
TOTAL INCOMING RESOURCES		129,555	129,555
RESOURCES EXPENDED			
Cost of Generating Funds	3	57,957	57,957
Charitable activities	3	69,999	69,999
Governance	4	2,984	2,984
TOTAL RESOURCES EXPENDED		130,940	130,940
Net income/(outgoing) resources		(1,385)	(1,385)
Total funds brought forward	-	795	
Total funds carried forward		(2,180)	(1,385)

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

RESTORATION CENTRE MINISTRIES
BALANCE SHEET
AS AT 31 October 2025

	Notes	2025 Total £
CURRENT ASSETS		
Cash at bank and in hand	5	1,042
		<u>1,042</u>
Current Liabilities		
Creditors: amounts falling due after one year	6	- 3,222
		<u>- 2,180</u>
Net Current assets/(Liabilities)		<u>- 2,180</u>
Net Assets		<u>- 2,180</u>
FINANCED BY:		
Unrestricted funds	8	- 2,180
Restricted Funds	8	-
TOTAL FUNDS		<u>- 2,180</u>

For the year ending **31 October 2025**, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

Pastor DAVID KASENGU
Trustee
24 February 2025

RESTORATION CENTRE MINITRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cash flow statement

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

- a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.
- b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.
- c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

Pensions

The charity does not operate pension scheme as at **31 OCTOBER 2025**.

RESTORATION CENTRE MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2025

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
General Donations	103,588		103,588
HMRC Gift Aid	25,967		25,967
	129,555	-	129,555

Note 3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Charity	67,697.00	-	67,697
Bank charges & Interest	47.44	-	47
staff cost	37,380.00	-	37,380
Equipment	976.74	-	977
Events & Other related costs	2,302.23	-	2,302
Volunteer Expenses	2,840.07	-	2,840
Insurance	137.32	-	137
Head Office Remittance	398.52	-	399
Salary	1,600.00	-	1,600
Rent	4,700.00	-	4,700
Rate	718.99	-	719
Travel and Subsistence	2,643.23	-	2,643
Support Cost	3,455.00	-	3,455
Subscriptions	313.82	-	314
Telephone, internet & postage	2,026.65	-	2,027
	127,237	-	127,237

Note 4. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Accountancy	2,984	-	2,984
	2,984	-	2,984

Note 5. Cash at bank and in hand

	2025 £
Cash at bank	
Cash at hand	1,042
	1,042

Note 6. Creditors: amounts falling greater than one year

This is made up as follows:

Other creditor

2025

£

-	3,222
-	3,222

Note 7. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund		129,555	
	-	129,555	-
Restricted funds			
Grants	-	-	-
	-	-	-

Note 8. Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Cash at bank and in hand	1,042	-	1,042
Other net assets (liabilities)	3,222		3,222
	4,264	-	4,264

Note 9. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2024-2025: £nil)

Note 10. As a company, WINGS OF REFUGE MINISTRIES LTD is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 11. Control

The ultimate controlling parties are the directors' as stated on page 2.

RESTORATION CENTRE MINITRIES NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2025

Note 12. TAXATION

RESTORATION CENTRE MINISTRIES LIMITED is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.