

Registered Charity Number  
327278

MINISTRY OF RESTORATION INTERNATIONAL

PENTECOSTAL CHURCH

Report and Accounts

31 December 2024

SAMS ACCOUNTING SERVICES LIMITED  
92A FOREST ROAD  
WALTHAMSTOW  
LONDON E17 6JQ

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Report and Accounts**

**Contents**

	<b>Page</b>
Legal and administrative information	3
Trustees' report	4-5
Statement of trustees' responsibilities	6-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 14
Schedules to the statement of financial activities	15 - 21

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Legal and Administrative information**

**Trustees**

Caroline P Dyer (Chairperson)  
Noel C Dyer  
Julian C J Dyer

**Reporting accountants**

Sam's Accounting Services Limited.  
92a Forest Road  
Walthamstow  
London  
E17 6JQ

**Bankers**

NatWest  
133 High Street  
Barkingside  
Ilford  
Essex IG6 2AN

**Solicitors**

Slater Gordon  
Swinton house  
324 Grays Inn Road  
London W1X 8DH

**Registered office**

Temple of Truth  
138 Higham Hill Road  
Walthamstow  
London E17 6EJ

**Registered number**

327278

# **MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**

## **The report of the Trustees**

The trustees are pleased to present their report and accounts for the year ended 31<sup>st</sup> December 2024.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Objectives and activities**

The full name of the charity is Ministry of Restoration International Pentecostal church.

The church was formed as an unincorporated charity on 30<sup>th</sup> September 1986.

The object of the charity is the advancement of the gospel of Jesus Christ the Messiah, by establishing churches and using any medium deemed necessary and conducive.

The principal activities continue to relate to the promotion and progression of Christianity and the underlying vital truths that has underpinned this religion throughout the last 2000 years. In striving to accomplish this objective Ministry of Restoration adopts the following strategies:

- we currently operate through two church branches within the UK; with an international representation in Barbados
- our Pastors and Ministers look after the spiritual wellbeing of the members and adherents at the main church and branches. This includes the conduct of child dedication ceremonies, marriages and funerals.
- seeking new members and adherents: we send our evangelism team to preach the Gospel in a variety of locations including the streets. Our missionary and outreach work include welfare, visiting the sick and those in prisons and hospital.
- we continually develop our youth ministry in response to the social dilemma that has caused the degeneration of youths in our community.
- we continue to pursue audio visual broadcasting opportunities to further enhance the coverage of the Christian message
- encouraging and nurturing talent from within to strengthen our evangelical, youth, music and ministerial areas.

All of our church services are accessible to Christians and non-Christians, members and non-members alike. The wider community have been particularly attracted to our services celebrating traditional Christian festivals including Easter, Christmas and New-Year's Eve (Watch Night) services.

### **Achievements and performance of the trust**

In 2024 we continued to stream our services via online platforms, Facebook and YouTube. We continue to provide a full church service online from 11:00am – 14:00 every Saturday and our call rota remains in place for all members, to receive telephone calls on a weekly, fortnightly or monthly basis dependent on their vulnerabilities. We thank God that our members despite facing challenges of their own have continued to support us financially throughout this year. Our decision to continue online services has been guided by the fact that we are planning extensive building works, which will result in us needing to relocate temporarily to another building whilst this work is undertaken. In 2018, we sent a group of 13 individuals on a mission to Barbados, with the view of a church plant at some time in the future. We are pleased to announce that in October 2024, the MOR Church branch officially opened in Checker Hall, St Lucy, Barbados. In December 2024, we participated in a major project called Shine Your Light. This

project was to the greater extent funded by a single private donation with a short deficit being fund by MOR. All the extensive information is detailed in note 7 of these accounts.

## **Objectives for the coming years**

Our main objective is to maintain the status quo in terms of Services, Pastoral Care and Support. We are fortunate to have some staunch members who are determined to stand with us as a Ministry. We look forward to the strategic shift in MOR in the coming years. We envisage the reopening of in-person services for our HQ and Nottingham branches in 2026.

## **Financial review**

The Charity recorded an operating surplus for the year of (£13,456), (2023 deficit - £6,642).

Incoming Resources – the total income for the twelve months under review was £163,633. This represents a 49% increase on last year's income (2023 - £84,008).

Expenditure – total expenditure in the year was £150,226. This represents an increase of 64% on the previous year's expenditure (2023-£91,683). 100% of our operational expenditure was spent on charitable activities. The significant rise in the current year's figures are driven by the Shine Your Light project income of £45,139 and project expenses £48,021 (please see note 7.)

## **Structure, governance and management**

The trust deed provides for a board of three trustees. Should there be a requirement for new trustees, these will be identified and appointed by the remaining trustees.

The chair is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

The board has a traditional business and legal skill set, with the day-to-day management of the Charity delegated to the Administrative Team which comprises of professionals from all disciplines. Members of the Administrative Team report variously to the Board and also different sub-committees, charged with responsibility for particular areas of operation.

The effort, commitment and skills of our volunteers are at the heart of our organization. We have approximately thirteen full-time volunteers who work an average of 35 – 45 hours a week. The relative payroll cost for these individuals had the Charity needed to pay for these services would have equated to £765,874 for the year reported.

## **Risk Management**

The charity does not have a formal risk management strategy, however periodically the administrative team:

- review the principal risks and uncertainties that the charity face;
- establish policies, systems and procedures to mitigate those risks identified in the review;
- report these risks and the proposed solutions to the trustee board for discussion and unanimity;
- implement procedures designed to minimize or manage any potential impact on the charity should those risks materialize.

This work has identified that financial sustainability is the major risk for the charity. To date the main risk to the charity in the event of a drastic decline in membership is its ability to cover its operating costs. A key element in the management of financial risk is a regular review of available liquid funds to settle

debts as they fall due, active management of trade debtors/creditors balances and pursuing increased ancillary income via hall hires to ensure sufficient working capital by the Trust.

Attention has also been focused on non-financial risks arising from fire, health and safety of the congregation and any structural dilapidations of our buildings. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness for our volunteer staff working in these operation areas.

### **Statement of Trustees' Responsibilities**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable Law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year in preparing those financial statements giving a true and fair view, the Board of trustees should follow best practice and:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information being needed by the independent examiner in connection with preparing their report, of which the Independent examiner is unaware; and
- the trustees, having made enquiries of the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant new information and to establish that the examiner is aware of that information.

This report was approved by the board of trustees on 16<sup>th</sup> October 2025

Signed

A handwritten signature in black ink, appearing to read 'Noel C Dyer', with a stylized flourish at the end.

Noel C Dyer  
Trustee

# MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH

## Independent examiners' report to the Trustees of Ministry of Restoration International Pentecostal Church

We report on the accounts of the charity on Pages 8 to 18 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities issued by the Charity Commissioners for England and Wales, effective January 2015, adapted to meet the needs of unincorporated organisations, under the historical cost convention and the accounting policies set out on page 10 to 13.

### Respective responsibilities of trustees and examiner

As described on page 6, the Charity's trustees are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is our responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England and Wales under section 145(5)(b) of the Act, whether particular matters have come to our attention.

### Basis of independent examiners' report

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England and Wales. An examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the accounts comply with the statement of Recommended Practice issued by the Charity Commissioners for England and Wales (effective January 2015), on a test basis, of evidence relevant to the amounts and disclosures in the accounts.

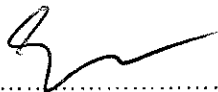
The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the accounts.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

### Independent examiner's statement

Subject to the limitations upon the scope of our work as detailed above, in connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met ; or
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Sam's Accounting Services Limited  
92a Forest Road  
Walthamstow  
London E17 6JQ

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Statement of Financial Activities for the year ended 31 December 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Total Funds £	Prior Period Total Funds £
<b>Income:</b>					
Offerings and Donations	3	118,494	45,139	163,633	84,008
<i>Income from other trading activities:</i>					
Fundraising events	4	-	-	-	-
<i>Other income</i>	5	49	-	49	1,033
<b>Total incoming resources</b>		<u>118,543</u>	<u>45,139</u>	<u>163,682</u>	<u>85,041</u>
<b>Expenditure:</b>					
<i>Expenditure on charitable activities:</i>					
Operation of all church branches	6	102,205	48,021	150,226	91,683
<b>Total expenditure</b>		<u>102,205</u>	<u>48,021</u>	<u>150,226</u>	<u>91,683</u>
<b>Net income/(expenditure) and net Movement in funds for the year</b>	8	16,338	(2,882)	13,456	(6,642)
<b>Reconciliation of funds</b>					
Total funds brought forward		1,000,324	-	1,000,324	1,006,966
Transfer between funds		(2,882)	2,882	-	-
<b>Total funds carried forward</b>		<u>1,013,780</u>	<u>-</u>	<u>1,013,780</u>	<u>1,000,324</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these accounts

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Balance Sheet as at 31 December 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,183,648		1,177,093
<b>Current assets</b>					
Debtors	12	12,747		9,547	
Cash at bank and in hand		3,404		3,225	
<b>Total Current Assets</b>		<u>16,151</u>		<u>12,772</u>	
<b>Liabilities</b>					
Creditors falling due within one year	13	<u>46,597</u>		<u>38,439</u>	
<b>Net current liabilities</b>			<u>(30,446)</u>		<u>(25,667)</u>
<b>Total assets less current liabilities</b>			<u>1,153,202</u>		<u>1,151,426</u>
<b>Creditors: falling due after more than 1 year</b>	14		139,422		151,102
<b>Net assets</b>			<u>1,013,780</u>		<u>1,000,324</u>
<b>The funds of the charity:</b>					
Unrestricted revenue reserves			1,013,780		1,000,324
<b>Total charity funds</b>			<u>1,013,780</u>		<u>1,000,324</u>

The Board of Trustees are satisfied that the organisation is not required to have an audit of the organisation by virtue of its level of turnover and by virtue of any requirement under its' constitution or otherwise.

The trustees have prepared these accounts in accordance with section 138 of the Charities Act 2011.

**The notes on pages 10 to 18 form part of these accounts**



Trustee  
Noel C Dyer

Approved for signature by the Trustee Board on 16<sup>th</sup> October 2025

# MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH

## Notes to the accounts for the year ended 31 December 2024

### 1. Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of accounting

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 Standards for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015). Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### 1.2 Preparation of the accounts on a going concern basis

The Board has a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future despite at times its struggle to maintain sufficient cash resources to fund its working capital needs. Should the need arise the Charity has enough financial support and goodwill from its members and associate church friends to fund any deficit in its working capital needs. For this reason, it continues to adopt the "going concern basis" in preparing these financial statements.

#### 1.3 Income

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Incoming resources with related expenditure

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH

### Notes to the accounts for the year ended 31 December 2024 cont.d

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

#### Volunteer help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### Investment income

This is included in the accounts when receivable.

#### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### Rental Income

Hall hire rental income is included in the income and expenditure account net of collection charges and gross of caretaker fees on a receivable basis.

#### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### 1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust. There is no formal policy on the allocation of funds to designated funds. There is no formal policy of transfer between funds. Any proposed transfer between funds would be considered on the particular circumstances.

## MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH

### Notes to the accounts for the year ended 31 December 2024 cont.d

#### 1.5 Expenditure and irrecoverable VAT

##### Liability recognition

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. Expenditure is classified under the following headings:

- Costs of raising funds comprise all of the costs involved in our fundraising events, i.e. craft fayres, gospel cabaret's & community fireworks events
- Expenditure on charitable activities includes all the costs of furthering the purposes of the charity and their associated support costs.
- Investment expenses – caretaker fees for managing hall hires
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the Churches activities. These costs have not been allocated between cost of raising funds and expenditure on charitable activities because the charities fundraising activities are minimal, hence only the direct costs for raising funds are categorically stated on the SoFA. The only other potential cost that could have been allocated is staff costs; however all of our staff are volunteers.

##### Operating leases

The charity classifies the lease of computers and printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 4 years. Rental charges are charged on a straight line basis over the term of the lease.

#### 1.6 Assets

##### Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt excluding land and buildings which are stated at their re-valued amount.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Equipment and Plant – 25% Straight line

##### Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustee's best estimate of market value.

# MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH

## Notes to the accounts for the year ended 31 December 2024 cont.d

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 1.7 Liabilities

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 1.8 Accounting for branches

### United Kingdom

Ministry of Restoration is headquartered in Walthamstow East London and has branches in Nottingham, Brixton (South London) and Cardiff; these branches have no separate legal identity. These branches are significantly small and have been consolidated into the accounts on an accruals basis.

### International

Ministry of Restoration has two international branches in Jamaica and Nigeria; these branches have no separate legal identity. These branches are immaterially small and have been consolidated into the accounts on a cash basis.

## 1.9 Taxation

The charity is exempt from tax on income and gains falling within section 521 to 536 of the Income Taxes Act 2007 (ITA 2007) or section 256 of the taxation of Chargeable Gains Act 1992 (TCGA 1992) to the extent that these are applied to its charitable objects.

## 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Notes to the accounts for the year ended 31 December 2024 cont.d**

<b>3. Income from donations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Offerings	102,374	73,998
General donations	-	795
Gift Aid	16,120	9,215
	<u>118,494</u>	<u>84,008</u>
<b>4. Other trading activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fundraising events	<u>-</u>	<u>-</u>
<b>5. Other Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Sundry income	<u>49</u>	<u>1,033</u>
<b>Total incoming resources</b>	<u>118,543</u>	<u>85,041</u>

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Notes to the accounts for the year ended 31 December 2024 cont.d**

<b>6. Analysis of expenditure on charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Furthering the objects of the charity:</b>		
Ministry, missionary & evangelism	8,308	9,650
Music dept	7,253	4,896
Audio visual dept	7,203	4,393
Travel	7,867	7,395
	<u>30,631</u>	<u>26,334</u>
<b>Premises costs:</b>		
Rent	8,489	2,020
Utilities	13,874	16,783
Building Insurance	9,958	9,103
Building repairs & maintenance	3,030	3,059
	<u>35,351</u>	<u>30,965</u>
<b>IT &amp; Communications:</b>	10,847	11,233
<b>Office costs:</b>	4,253	1,955
<b>PR/Media costs:</b>	406	432
<b>Governance costs:</b>		
Independent examiner's fee	1,200	1,200
Other professional fees	1,020	428
Bank charges	2,594	2,864
Bank interest	-	-
Loan interest	9,935	9,762
Professional subscriptions	-	154
Depreciation - Equipment	5,738	6,128
	<u>20,487</u>	<u>20,536</u>
<b>Other expenses:</b>		
Sundries	230	228
	<u>230</u>	<u>228</u>
<b>Total cost of all church activities</b>	<u>102,205</u>	<u>91,683</u>

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Notes to the accounts for the year ended 31 December 2024 cont.d**

**7. Designated Funds – Shine Your Light Project**

	<b>2024</b>
	<b>£</b>
<b>Private Donation</b>	<b>45,139</b>
<b>Project Expenses</b>	
<b>Venue costs:</b>	
Venue hire	2,572
Licence and permissions	56
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	2,628
<b>Technical costs:</b>	
Sound	6,346
Lighting	4,980
Staging	5,760
Security	2,122
Visual & Production	10,440
Filming	4,710
	<hr style="width: 100%; border: 0.5px solid black;"/>
	34,358
<b>Logistical costs:</b>	
Transportation	4,526
Parking	198
Accommodation	2,520
Equipment	3,059
Other	102
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	10,405
<b>Promotions:</b>	630
<b>Total project expenses</b>	<b>48,021</b>
	<hr style="width: 100%; border: 0.5px solid black;"/>
<b>Project deficit - funded by MOR</b>	<b>(2,882)</b>
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**Overview**

Shine Your Light was a flagship outreach campaign held from **13th to 15th December 2024**, spanning **three major UK cities—Cardiff, London, and Nottingham**. Coordinated by MOR Church in collaboration with a number of churches and community groups ([shineyourlight.org.uk](http://shineyourlight.org.uk)), the event brought together **public carol services, live music, dramatic performances, and scripture readings** in high-footfall outdoor city locations. This large-scale initiative aimed to **share the light of the gospel** through creative expression and public witness during the Christmas season.

# MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH

## Notes to the accounts for the year ended 31 December 2024 cont.d

### Purpose and Impact

The campaign's central message—that **Christ has come for all, and there is room for everyone in His story**—was communicated through a mix of **music, spoken word, dance, mime, and testimony**. Performances were both **live and filmed**, with content shared across social media and in a televised Christmas Special aired on **21st December**.

- Over **1,200 people** engaged in person across the three cities.
- Participants included **adults, children, volunteers, performers, and passers-by**, with dozens of conversations sparked about faith.
- The event provided a **visible, hopeful Christian presence** in city centres during the festive season.

### Structure and Coordination

The event was planned over several months with detailed coordination between departments including **Worship, Creative Arts, Filming, Sound, Lighting, Staging, Volunteer Management, and Outreach Teams**. Each day followed a robust operational schedule:

- **Morning Setup:** Mobile stage construction, AV installation, lighting rigging, sound checks, and rehearsal.
- **Afternoon & Evening Sessions:** The gospel was presented through three themed acts—*The Annunciation, The Shepherds, and The Wise Men*.
- **Filming & Post-Production:** All performances were professionally filmed to form part of MOR's Christmas broadcast and ministry archive.

Key partnerships were formed with local authorities and city councils to ensure permissions, safety compliance, and community engagement were achieved effectively.

### Volunteer Involvement

The campaign mobilised **volunteers** across three cities, covering roles such as **stewarding, setup/teardown, hospitality, evangelism, and media support**. Volunteer teams received pre-event training and were integral to the smooth running and atmosphere of each city event.

### Legacy & Lessons Learned

Shine Your Light demonstrated the power of **united, public witness** and creative evangelism. The campaign strengthened inter-church relationships, inspired new partnerships for future outreach, and built a strong foundation for a recurring annual presence. Key lessons included the importance of:

- Early logistical planning and clear city-level coordination.
- Robust AV contingency planning for weather and power disruptions.
- Ongoing pastoral and follow-up mechanisms to connect with those impacted by the event.

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Notes to the accounts for the year ended 31 December 2024 cont.d**

<b>8. Net incoming resources before transfers</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting:</b>		
Offerings and donations	118,494	84,008
<b>and after charging:</b>		
Operating leases – equipment	2,046	1,185
Depreciation on owned fixed assets	5,738	6,128
Independent examiner's fee	1,200	1,200
Bank interest payable	-	-
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**9. Tangible functional fixed assets**

	Land & Buildings £	Motor Vehicle £	Equipment and Plant £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	1,171,116	1,254	183,967	1,356,337
Additions	-	-	12,293	12,293
Revaluation	-	-	-	-
	-----	-----	-----	-----
At 31 December 2024	1,171,116	1,254	196,260	1,368,630
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<b>Depreciation</b>				
At 1 January 2024	-	1,254	177,990	179,244
Charge for the Year	-	-	5,738	5,738
	-----	-----	-----	-----
At 31 December 2024	-	1,254	183,728	184,982
	-----	-----	-----	-----
<b>Net book value</b>				
At 31 December 2024	1,171,116	-	12,532	1,183,648
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At 31 December 2023	1,171,116	-	5,977	1,177,093
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All assets are used for direct charitable purposes and there are no inalienable or historic assets.

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Notes to the accounts for the year ended 31 December 2024 cont.d**

	2024 £	2023 £
<b>10. Changes in resources applied for fixed assets</b>		
Net movement in funds from Statement of Financial Activities	13,456	(6,642)
Resources applied on fixed assets for charitable use	12,293	-
	<u>1,163</u>	<u>(6,642)</u>
Net movement in funds (needed)/available for future activities		

**11. Analysis of assets and liabilities representing each of the charity's funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
<b>At 31 December 2024</b>				
Current assets	16,151	-	-	16,151
Current liabilities	(46,597)	-	-	(46,597)
	<u>(30,446)</u>	<u>-</u>	<u>-</u>	<u>(30,446)</u>
<b>At 1 January 2024</b>				
Current assets	12,772	-	-	12,772
Current liabilities	(38,439)	-	-	(38,439)
	<u>(25,667)</u>	<u>-</u>	<u>-</u>	<u>(25,667)</u>

**12. Debtors**

	2024 £	2023 £
Other debtors	-	500
Recoverable gift aid	12,747	9,047
	<u>12,747</u>	<u>9,547</u>

**MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH**  
**Notes to the accounts for the year ended 31 December 2024 cont.d**

**13. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	31,104	30,416
Accrued expenses	5,547	5,123
Sundry Loan	9,946	2,900
	<u>46,597</u>	<u>38,439</u>

**14. Creditors: amounts falling after more than one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Secured bank loan (falling due in less than 5 years)	85,350	85,350
Secured bank loan (falling due after 5 years)	54,072	65,752
	<u>139,422</u>	<u>151,102</u>

The secured bank loan is secured on the church building in Walthamstow, London (MOR Headquarters) which had a carrying value of £850,000 when it was last revalued in 2005. The terms of the security provide for the lender to claim title to the property in the event of default on principal and interest payments should a restructuring of the loan not be possible.