Registered Charity Number
327278

MINISTRY OF RESTORATION INTERNATIONAL

PENTECOSTAL CHURCH

Report and Accounts

31 December 2025

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

MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH
Report and Accounts

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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.
167 (Rear) Forest Road
Walthamstow
London
E17 6HE

Bankers
NatWest
133 High Street
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Registered office
Temple of Truth
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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 31st December 2025.

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 30th 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 2025 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 2025, we launched a major evangelism initiative, appointing a Global Head of Evangelism and establishing branch-level leaders and local teams. This marked a significant shift in the ministry. Each branch held street outreaches every day for four weeks. Those who came forward were followed up by a second-responder team. Anyone

seeking a deeper, life-changing experience was invited to join the Life Room, where the foundations of Christianity and the Christian life were explained and taught in depth. Those graduating from the life room were offered membership within MOR church or assisted in finding a suitable fellowship in their locality.

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.

Financial review

The Charity recorded an operating surplus for the year of (£6,070), (2024 surplus - £13,456). Incoming Resources – the total income for the twelve months under review was £83,425. This represents a 49% decrease on last year's income (2024 - £163,633). Expenditure – total expenditure in the year was £77,359. This represents a decrease of 49% on the previous year's expenditure (2024 - £150,226). 100% of our operational expenditure was spent on charitable activities.

The significant decrease in the current year's figures is driven by the absence of exceptional events. In 2024 we hosted a major event called Shine Your Light project which incurred an income of £45,139 and project expenses £48,021. This year's figures are representative of normal yearly activities within the organisation.

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 ten 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 £645,823 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 27th October 2026

Signed



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.

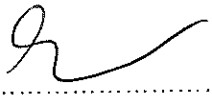
The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the accounts.

We planned and preformed 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.



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London E17 6HE.

MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH
Statement of Financial Activities for the year ended 31 December 2025

	Notes	Unrestricted Funds £	Designated Funds £	Total Funds £	Prior Period Total Funds £
Income:					
Offerings and Donations	3	83,425	-	83,425	163,633
Income from other trading activities:					
Fundraising events	4	-	-	-	-
Other income	5	4	-	4	49
Total incoming resources		83,429	-	83,429	163,682
Expenditure:					
Expenditure on charitable activities:					
Operation of all church branches	6	77,359	-	77,359	150,226
Total expenditure		77,359	-	77,359	150,226
Net income/(expenditure) and net Movement in funds for the year	7	6,070	-	6,070	13,456
Reconciliation of funds					
Total funds brought forward		1,013,780	-	1,013,780	1,000,324
Transfer between funds		-	-	-	-
Total funds carried forward		1,019,850	-	1,019,850	1,013,780

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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**8**		1,179,297		1,183,648
Current assets					
Debtors	**11**	9,512		12,747	
Cash at bank and in hand		4,133		3,404	
Total Current Assets		13,645		16,151	
Liabilities					
Creditors falling due within one year	**12**	44,203		46,597	
Net current liabilities			(30,558)		(30,446)
Total assets less current liabilities			1,148,739		1,153,202
Creditors: falling due after more than 1 year	**13**		128,889		139,422
Net assets			1,019,850		1,013,780
The funds of the charity:					
Unrestricted revenue reserves			1,019,850		1,013,780
Total charity funds			1,019,850		1,013,780

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 27th October 2026

MINISTRY OF RESTORATION INTERNATIONAL PENTECOSTAL CHURCH
Notes to the accounts for the year ended 31 December 2025

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.

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.

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.

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.

3. Income from donations

	2025 £	2024 £
Offerings	69,021	102,374
General donations	1,333	45,139
Gift Aid	13,071	16,120
	83,425	163,633

4. Other trading activities

	2025 £	2024 £
Fundraising events	-	-

5. Other Income

	2025 £	2024 £
Sundry income	4	49
Total incoming resources	83,429	163,682

6. Analysis of expenditure on charitable activities

	2025 £	2024 £
Furthering the objects of the charity:		
Ministry, missionary & evangelism	5,315	8,308
Music dept	6,242	7,253
Audio visual dept	6,265	7,203
Travel	4,082	7,867
	21,904	30,631
Premises costs:		
Rent	8,967	8,489
Utilities	4,816	13,874
Building Insurance	4,936	9,958
Building repairs & maintenance	2,380	3,030
	21,099	35,351
IT & Communications:	10,798	10,847
Office costs:	2,119	4,253
PR/Media costs:	162	406
Events:	3,906	48,021
Governance costs:		
Independent examiner's fee	1,200	1,200
Other professional fees	1,032	1,020
Bank charges	2,538	2,594
Bank interest	-	-
Loan interest	8,102	9,935
Professional subscriptions	-	-
Depreciation - Equipment	4,350	5,738
	17,222	20,487
Other expenses:		
Sundries	149	230
Total cost of all church activities	77,359	150,226

7. Net incoming resources before transfers

	2025 £	2024 £
This is stated after crediting:		
Offerings and donations	70,354	147,513
and after charging:		
Operating leases – equipment	1,262	2,046
Depreciation on owned fixed assets	4,351	5,738
Independent examiner's fee	1,200	1,200
Bank interest payable	-	-

8. Tangible functional fixed assets

	Land & Buildings £	Motor Vehicle £	Equipment and Plant £	Total £
Cost or valuation				
At 1 January 2025	1,171,116	1,254	196,260	1,368,630
Additions	-	-	-	-
Revaluation	-	-	-	-
At 31 December 2025	1,171,116	1,254	196,260	1,368,630
Depreciation				
At 1 January 2025	-	1,254	183,728	184,982
Charge for the Year	-	-	4,351	4,351
At 31 December 2025	-	1,254	188,079	189,333
Net book value				
At 31 December 2025	1,171,116	-	8,181	1,179,297
At 31 December 2024	1,171,116	-	12,532	1,183,648

All assets are used for direct charitable purposes and there are no inalienable or historic assets.

	2025 £	2024 £
9. Changes in resources applied for fixed assets		
Net movement in funds from Statement of Financial Activities	6,070	13,456
Resources applied on fixed assets for charitable use	-	12,293
Net movement in funds (needed)/available for future activities	6,070	1,163

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
At 31 December 2025				
Current assets	13,645	-	-	13,645
Current liabilities	(44,203)	-	-	(44,203)
	(30,558)	-	-	(30,558)
At 1 January 2025				
Current assets	16,151	-	-	16,151
Current liabilities	(46,597)	-	-	(46,597)
	(30,446)	-	-	(30,446)

11. Debtors

	2025 £	2024 £
Other debtors	96	-
Recoverable gift aid	9,416	12,747
	9,512	12,747

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	26,602	31,104
Accrued expenses	6,208	5,547
Sundry Loan	11,393	9,946
	44,203	46,597

13. Creditors: amounts falling after more than one year

	2025 £	2024 £
Secured bank loan (falling due in less than 5 years)	85,350	85,350
Secured bank loan (falling due after 5 years)	43,539	54,072
	128,889	139,422

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.