

REGISTERED COMPANY NUMBER: 05976094 (England and Wales)
REGISTERED CHARITY NUMBER: 1123089

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
RAFFA INTERNATIONAL DEVELOPMENT AGENCY**

Jassal and Company
Chartered Accountants and Registered Auditors
Unit 2 Hatherton Court
21 Hatherton Street
Walsall
West Midlands
WS4 2LA

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

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RAFFA INTERNATIONAL DEVELOPMENT AGENCY (REGISTERED NUMBER: 05976094)

Report of the Trustees for the Year Ended 31 March 2025

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 31 March 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

RAFFA (Renewal, Advancement, Financial Freedom, Autonomy) is an International Development Agency which was launched by the Church of God of Prophecy UK in association with the Church of God of Prophecy Africa, at the House of Lords in November 2006.

The mission of RAFFA aims to promote community development and reduce poverty by encouraging enterprise and increased productivity amongst individuals. To help develop social action through economic and environmental engagements, helping the poor and deprived to make a positive difference for the common good.

The RAFFA system is a Diaspora-led model (aligned with the Sustainable Development Goals), which brings together local, regional and national stakeholders to embrace the challenges and opportunities associated with the integration of local and International Development Co-operation.

RAFFA is dedicated to fostering community development, alleviating poverty, and enhancing enterprise and productivity among individuals. Our mission emphasises social action driven by economic and environmental engagement, empowering the marginalised and underprivileged to make a meaningful impact for the collective good. As we reflect on our activities over the past year, we are proud to highlight the contributions of our dedicated volunteers, generous donors, and committed team members as we celebrate 18 years of impactful service.

RAFFA continues to provide essential early-stage support through technical assistance and program development aimed at individuals, communities, and churches. Our approaches are aligned with a diaspora-led model that reinforces the United Nations Sustainable Development Goals, ensuring that our initiatives are relevant and effective in tackling global challenges

RAFFA partners with organisations to embrace the challenges of Lifelong Learning, Community Development, Social Enterprise and Co-operatives and Chaplaincy Services.

RAFFA is celebrating 18 successful years by paying tribute to the people whose volunteering, talent and generosity played an important part in RAFFA's development and achievements. We extend our heartfelt gratitude to all the partners, donors, and team members who contributed to our efforts throughout the year. The collaborative spirit upheld by organisations such as MCW, Angel Foundation, Nehemiah Housing and Grace Foods has been instrumental in achieving our goals.

RAFFA has demonstrated Leadership and Community Management to inspire and empower individuals and organisations throughout the UK and made an impact in Africa, North America and the Caribbean. Throughout our 18th Anniversary year, we will continue to facilitate Diaspora-led projects and assist with fundraising.

RAFFA continues to support young people and the cornerstone of our efforts is the "Power of Evangelism" programme, now in its third year. This initiative focuses on empowering young people by addressing critical aspects of identity, leadership, and evangelism. This year, we have supported over 30 emerging leaders through weekend empowerment events. Furthermore, as a partner of the Reach Society, we have successfully facilitated employability and career events that have positively impacted more than 1,600 young people across the nation.

RAFFA INTERNATIONAL DEVELOPMENT AGENCY (REGISTERED NUMBER: 05976094)

Report of the Trustees for the Year Ended 31 March 2025

RAFFA recognises the importance of empowering women through initiatives like the Game Changer programme. Our active engagement in various women's conferences has provided a platform for discussions on issues impacting women today. This year, we participated in 27 events, reaching over 580 women, fostering dialogue, sharing experiences, and facilitating the transfer of knowledge.

RAFFA will support the 2025 Employability Conference hosted by Reach Society by providing mentors for the various conferences across the country.

RAFFA acts as a facilitator by providing local, national and international communities with the support to collaborate with local and national bodies to deliver their community priorities.

RAFFA is supporting people that are struggling with inequality, the detrimental effect of high energy prices and costs of living, through better health campaigns and providing a voice that is facilitating change.

Significant activities

Joint Working Priorities

During the year RAFFA has continued to review its operational goals and as well as the objectives outlined above the trustees have emphasised the importance of working together to achieve integrated and empowered communities, fit for 21st century. The trustees have outlined seven key RAFFA priorities which have been brought forward from the prior year as follows :

Priority 1: Business and Enterprise

We have made strides in supporting the infrastructure of COGOP's counselling services, providing critical resources and training to enhance their capabilities. This initiative lays the foundation for sustainable community support.

Priority 2: Health and Well-being

Our commitment to health and well-being has been exemplified through conducting health checks, organising diabetes talks, and promoting general health education. These initiatives have significantly contributed to improving the overall health literacy of the communities we serve.

RAFFA has achieved extraordinary success with the Caribbean and African Targeted Health Improvement Programme, a remarkable collaboration with the Caribbean and African Health Network and four other esteemed organisations.

The benefits of the Caribbean and African Targeted Health Improvement Programme have been manifold:

1. **Increased Health Literacy:** Attendees gained a deeper understanding of various health issues and the strategies to manage them effectively.
2. **Empowerment:** Knowledgeable individuals are empowered to make informed decisions about their health, ultimately leading to healthier lifestyles.
3. **Community Strengthening:** By fostering a shared space for learning, this programme has strengthened community ties, promoting collective health resilience.
4. **Sustained Impact:** Now transitioning from a pilot to an ongoing initiative, the programme ensures continuous support and education for our communities.

The overwhelming participation and positive feedback underscore the profound impact of this initiative. RAFFA is proud to be at the forefront of this transformative health journey, advocating for a future where preventative care and education are paramount.

**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Priority 3: International Development

RAFFA has extended its reach to various countries, including St. Vincent, Trinidad, Montserrat, Jamaica, Ghana, and Nigeria. We successfully shipped clothes, food, and supplies to those in need, and we are planning a comprehensive mapping exercise to capture the vital contributions of individual COGOP churches in the UK. Our collaboration with Compassion UK has notably increased support, with 185 children now benefiting from the support of COGOP UK churches, a commendable 20% rise.

RAFFA played a pivotal role in sponsoring the Big Caribbean Lunch, an event that brought together over 100 members of the Windrush generation and their descendants. Featured on national news and various local newspapers, the event saw hundreds of family members and local residents congregate in Windrush Square. RAFFA successfully gathered support from Grace Foods UK and utilised this platform to invite NHS Blood and Transplant (NHSBT) to collaborate, aiming to attract new blood donors following the opening of the new Donor Centre in Brixton. Earlier in the year, we coordinated efforts that resulted in six members of one family attending donor centres in both London and Birmingham on the same day, further raising awareness about the importance of blood donation campaigns.

RAFFA, in collaboration with the US Charitable Trust, initiated meetings to explore support for Tutume-McConnell College in Botswana, established 52 years ago by Serena Balfour. Our commitment to international development extends to Jamaica, where we continued our collaboration with Angelia Christian of the Angel Foundation. RAFFA donated furniture and essential equipment, including desks, chairs, and computers, to Portmore Primary School. We proudly attended the handover ceremony of the IT Suite on 17th September 2024, in Greater Portmore, where the Minister of Education and other dignitaries were present.

Priority 4: Leadership and Community Management

RAFFA CEO Angela Clarke BEM was honoured as a Fellow of the Reach Society for her outstanding contributions as a mentor and leader, particularly in her work with young people. Recognition for our leadership efforts continues to grow.

Priority 5: Learning and Skills

RAFFA continues to make significant advancements in technical skills development by securing funding for digital and technical skills training across churches. The two-year project, created and led by COGOP's National Youth Director, aims to enhance digital literacy and engagement. The ConnectFaith project, spearheaded by Rachel McKoy, will empower over 60 churches to amplify their digital presence and improve community outreach via social media and online platforms.

Priority 6: Volunteering for Social Action

RAFFA's impact has been significantly bolstered by the active involvement of volunteers. This year, we engaged over 30 volunteers, contributing more than 5,000 hours of service to various projects across the communities we serve. Our volunteer programmes have focused on building capacity within local organisations, conducting training workshops, and organising community events that promote social cohesion and empowerment.

RAFFA implemented a series of training sessions aimed at enhancing the effectiveness of our volunteers, equipping them with essential skills in community engagement, project management, and health education. These workshops not only foster personal development but also ensure that our volunteers can provide high-quality support to the communities we serve.

**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

RAFFA will launch a new recognition programme that will acknowledge the outstanding contributions and dedication of our volunteers. This initiative will culminate in a Volunteer Appreciation Event that will be held in June 2025, where we celebrate the efforts of individuals who go above and beyond in their service. Awards will be presented in various categories, highlighting achievements in leadership, innovation, and community impact.

RAFFA continues to inspire a greater level of volunteering amongst young people and adults, due to its programme-led approach that enables people of all ages, cultures and abilities to participate.

RAFFA continues to be an influential and active force with the aim of building a lasting legacy in the following spheres of society:

Faith Communities
Family
Education
Government
Business
Media
Arts & Entertainment

RAFFA continues with its co-ordination activities to donate medical equipment and devices to support Diaspora individuals and charities who are linked to their High Commissions, Hospitals and Health Centres.

Priority 7: Youth

RAFFA is enabling young people to shape positive change in their local communities by becoming role models to inspire others, developing their skills to deal with money, mental health, employment and in areas where their voices need to be heard.

RAFFA's Power of Evangelism initiative has significantly impacted young people across the nation by providing them with opportunities to explore their identity, enhance their leadership skills, and deepen their faith. The Power of Evangelism initiative has proven to be a vital platform for young people to grow in their faith, explore their identity, and develop their leadership capacities.

RAFFA continues to encourage young people to get involved in social action activities to enable them to make a positive difference to others in their community or the environment. Young people are encouraged to look at the various ways in which they can take practical action to make a positive difference in a range of contexts both formally and informally. These include volunteering, fund-raising, campaigning, or supporting peers.

During this year the charity increased its support programmes by successfully bidding for and receiving grant funding from a range of sources.

Public benefit

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in section 17 of the Charities Act 2011.

The Trustees believe their objectives of working together to achieve integrated and empowered communities and the seven priorities set out in this Trustees report are for the public benefit.

Grantmaking

During the year the charity provided aid in kind including technical assistance and programme development to individuals, educational and charitable organisations. The activity undertaken by these charitable institutions reflect the objectives of the charity.

**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

RAFFA has supported various churches with their Social Action event days.

RAFFA has supported Reach Society with their Careers Conference and will continue to do so in 2025.

RAFFA continued to work with COGOP and other churches within the community to provide loneliness and bereavement support initiatives and assisted with signposting of support networks where people can access support.

RAFFA continued with its collaboration with the COGOP National Women's Leader to develop programmes that engage and empower women from the community as well as those within the church environment. RAFFA supported families affected by Windrush and provided leadership and engagement with the Home Office.

RAFFA provided support to Reach Society for their 13th Careers Conference and promoted the importance of Social Action. RAFFA has supported the Careers Conference each year since its inception in 2011.

RAFFA has successfully bid for funding to support its charitable activities including providing leadership in community engagement, facilitating community investment, blood donation, organ transplant and health promotion.

RAFFA has continued to collaborate with four other organisations in The Caribbean and African Targeted Health Improvement Programme (CATHIP). Together they have organised weekly online Health Hour Programmes, held every Saturday morning, to address diverse health topics. These programmes continue to reach a significant audience, effectively enhancing knowledge and awareness while empowering individuals to make informed choices pertaining to their health and well-being.

The trustees will continue to develop charitable activities in the forthcoming year.

Fundraising activities

RAFFA has received donations from the congregation of the Church of God of Prophecy. The charity also continues to raise funds as a service provider through a wide range of partnerships and activities.

RAFFA has received funds from NHS Blood and Transplant to promote community well-being, from The Caribbean and African Targeted Health Improvement Programme to bring together health care professionals to inform the community through a weekly programme about health issues such as respiratory disease, mental and emotional health, reproductive and sexual health, cardiovascular, blood and cancer disease.

RAFFA has received funding from the Home Office to promote community development initiatives and to facilitate community support programmes.

RAFFA acted as a community lead to engage with stakeholders and the community about blood donation.

FINANCIAL REVIEW

Principal funding sources

The income generated from voluntary donations was £4,910 (2024: £5,047) and from grants received was £33,249 (2024: £69,332), a total of £38,159 (2024: £74,379), a decrease of £36,220. There was a net surplus of £137 (2024: £1,572 deficit).

The balance sheet shows fixed assets of £nil (2024: £546). Net current assets amounted to £8,202 (2024: £7,519) and total funds carried forward were £8,202 (2024: £8,065).

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

The trustees are considering the level of reserves that the charity will need to make it self sustaining. Currently, the charity is being supported by the Church of God of Prophecy which provides financial resources to supplement the charity's fundraising. Discussions are continuing to consider a service level agreement whereby the charity delivers charitable projects on behalf of the Church using RAFFA's social action expertise and international connections.

Funds in surplus

There was net surplus of £8,202 (2024:£8,065 surplus) for the year ended 31 March 2025. The charity has a partnership and support arrangement with the Church of God of Prophecy which allows both organisations to draw upon their respective expertise to manage the funds for the benefit of the public.

The Board considers that the charity will continue with its operations for the foreseeable future and with the continued support of the Church of God of Prophecy. The charity will continue with its efforts to raise funds independently from the Church of God of Prophecy but will continue to rely on the support of the Church, its congregation and the international connections it has created.

FUTURE PLANS

The charity will continue with its fundraising efforts and the delivery of various projects in the Area of Benefit over the forthcoming year.

RAFFA will aim to expand our digital literacy initiatives, especially among underserved populations. This includes the development of new online resources and partnerships with tech companies to provide training and access to technology.

RAFFA will pursue strengthened collaborations with local government agencies to align our projects with community development plans and facilitate better resource allocation for our initiatives.

RAFFA will continue to align with the United Nations Sustainable Development Goals that will guide our future programmes, ensuring that our efforts contribute to global priorities such as reducing poverty, quality education, and sustainable communities.

RAFFA will continue to recognise the urgent need for climate action, we will integrate environmental sustainability into our programme while fostering awareness and initiatives that promote resilience in local communities.

RAFFA will continue to support Reach Society with their Employability Conference.

RAFFA will deliver the NHS Blood Transfusion Service project to increase the number of blood donors in the local community.

RAFFA will continue to provide Safeguarding training for churches through Angela Clarke.

RAFFA will continue to collaborate with the COGOP National Women's Leader to develop programmes of support that will engage and empower women from the community as well as those within the church environment.

RAFFA will share knowledge about supporting women with training, leadership and business with other organisations.

RAFFA will support events that promote health and well-being including mental health. The Caribbean and African Targeted Health Improvement Programme (CATHIP) stands as a significant initiative that has seen RAFFA collaborate with four other organisations to promote weekly online Health Hour Programmes, held every Saturday morning, to address diverse health topics.

**Report of the Trustees
for the Year Ended 31 March 2025**

RAFFA will continue its work to facilitate the procurement of resources for communities in the UK and overseas.

RAFFA will continue its leadership role to assist Windrush communities and delivery of the Home Office recommendations. The charity will continue to work diligently with the Windrush generation, offering crucial support to address the challenges that many still face in proving their right to remain in the UK. Additionally, where individuals who are seeking compensation and are in need of assistance, RAFFA will address these concerns by responding to queries regarding eligibility and providing support for successful compensation claims.

RAFFA will continue to work with healthcare professionals to engage with the community on a range of health issues affecting them, on a weekly basis. The charity will concentrate on raising awareness about blood pressure and arterial fibrillation levels, as part of the health checks offered to the community by trained community Ambassadors.

RAFFA will develop its volunteer program to offer a valuable platform for young people to access a wide range of opportunities, including gaining work experience across multiple organisations. Participants can attend career events, access role models and organisations, and receive training and apprenticeship opportunities. Through this program, RAFFA is actively contributing to the professional development and empowerment of young individuals by providing them with the tools and support necessary to embark on their career journeys.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 August 2006 and amended to reflect the change in name on 14 February 2008. It is a registered charity with the Charity Commission, registered on 5 March 2008.

The Church of God of Prophecy, the "Church", is a member of the charity and membership to the charity is open to anyone or any organisation interested in the work of the charity and residing in the Area of Benefit, which is considered to be worldwide. There are currently eleven members of the charity.

The governing document requires the Church to have a majority of the total membership.

Recruitment and appointment of new trustees

According to the Articles of Association, the Board of Directors who are also the Trustees of the charity, will have membership of no less than six and a maximum of fifteen members. At each Annual General Meeting a third of the trustees shall retire by rotation with the longest serving member retiring first and an outgoing member can be reappointed, if he/she is willing to continue unless the Board decide collectively not to fill in the vacancy created by the retiring board member.

A person may be appointed to the Board provided he/she has attained the age of 18 years and is also a member of the charity and should be eligible to serve as an office holder in accordance with the provisions of Charities Act 2006.

The Board is currently reviewing the number of Trustees that is required to service the charity and will be recruiting new Trustees in the forthcoming year or amending the Articles of Association to reflect the current level of Board membership.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

At the request of at least three Board members, a meeting of the Board is held. All decisions are based on the majority of the Board attending and voting. The quorum for the Board is the lower of minimum of half of the members of the Board or four Board members. The Board meets regularly to deal with operational and financial developments of the charity.

The Board has established a Financial Advisory Group which reports to the Board on financial matters and a Health Advisory Group that reports to the Board on Health related projects. Trustees of the Board are assigned to these groups and some also have responsibilities in respect of marketing and communications, fundraising, administration and commercial contracts.

Induction and training of new trustees

New Trustees undergo an orientation day to brief them on their legal obligations under the charity and company law, the content of the Memorandum and Articles of Association, the decision making process, the recent financial performance of the charity, the recent developments and the future plans. During the induction day they meet key officers, stakeholders and other Trustees. Trustees are encouraged to attend external training events relevant to develop their skills and gain experience relevant to their roles and responsibilities.

Environment Policy

The Trustees remain fully committed to a practical and cost-effective approach to safeguarding the environment. Priority is given to conserve and make efficient use of energy and the recycling of waste.

Health and Safety Policy

It is the Charity's policy to provide adequate control of the health and safety risks associated with its activities, to consult with all involved on health and safety matters, to provide information including suitable training and to maintain a safe and healthy working environment.

Risk Management

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees acknowledge their responsibility to manage risk associated with the Charity's activities and during the year have considered the major risks that may have a probable or highly probable likelihood of occurring. The areas of consideration included governance, operations, finances, environmental or external factors and the Charity's compliance with the law and regulations.

The Trustees identify risk using various processes including risk assessments. The identified risk is recorded and internal controls identified to manage the risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05976094 (England and Wales)

Registered Charity number

1123089

Registered office

6 Beacon Court
Birmingham Road
Great Barr
Birmingham
West Midlands
B43 6NN

RAFFA INTERNATIONAL DEVELOPMENT AGENCY (REGISTERED NUMBER: 05976094)

**Report of the Trustees
for the Year Ended 31 March 2025**

Trustees

Bishop W R Powell OBE
Bishop M A Wilson
Bishop L F Graham
Bishop B K Richards
Mrs M Coke
Bishop R Veira
Bishop T M Powell
Mrs M Douglas
Mrs S Graham
M Laing
J Laing

Company Secretary

Bishop B K Richards

Independent Examiner

Jassal and Company
Chartered Accountants and Registered Auditors
Unit 2 Hatherton Court
21 Hatherton Street
Walsall
West Midlands
WS4 2LA

Bankers

National Westminster Bank Plc
Wolverhampton
WV1 1TR

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 24 October 2006 as a company limited by guarantee and was registered with the Charity Commission on 5 March 2008.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 December 2025 and signed on its behalf by:


Bishop W R Powell OBE - Trustee

**Independent Examiner's Report to the Trustees of
RAFFA International Development Agency**

Independent examiner's report to the trustees of RAFFA International Development Agency ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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.



Mr Rajinder Jassal FCA
The Institute of Chartered Accountants in England and Wales

Jassal and Company
Chartered Accountants and Registered Auditors
Unit 2 Hatherton Court
21 Hatherton Street
Walsall
West Midlands
WS4 2LA

Date: 22 December 2025...

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,130	25,029	38,159	74,379
Investment income	3	98	-	98	124
Total		<u>13,228</u>	<u>25,029</u>	<u>38,257</u>	<u>74,503</u>
EXPENDITURE ON					
Raising funds		324	-	324	400
Charitable activities					
Providing support to international projects		-	-	-	3,000
Providing support to community development projects		12,899	22,418	35,317	71,188
Other		2,479	-	2,479	1,487
Total		<u>15,702</u>	<u>22,418</u>	<u>38,120</u>	<u>76,075</u>
NET INCOME/(EXPENDITURE)		(2,474)	2,611	137	(1,572)
Transfers between funds	11	13,280	(13,280)	-	-
Net movement in funds		10,806	(10,669)	137	(1,572)
RECONCILIATION OF FUNDS					
Total funds brought forward		(10,132)	18,197	8,065	9,637
TOTAL FUNDS CARRIED FORWARD		<u>674</u>	<u>7,528</u>	<u>8,202</u>	<u>8,065</u>

The notes form part of these financial statements

RAFFA INTERNATIONAL DEVELOPMENT AGENCY (REGISTERED NUMBER: 05976094)

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	546
CURRENT ASSETS					
Debtors	9	3,400	7,528	10,928	5,825
Cash at bank		16,038	-	16,038	27,763
		<u>19,438</u>	<u>7,528</u>	<u>26,966</u>	<u>33,588</u>
CREDITORS					
Amounts falling due within one year	10	(18,764)	-	(18,764)	(26,069)
NET CURRENT ASSETS		<u>674</u>	<u>7,528</u>	<u>8,202</u>	<u>7,519</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>674</u>	<u>7,528</u>	<u>8,202</u>	<u>8,065</u>
NET ASSETS		<u>674</u>	<u>7,528</u>	<u>8,202</u>	<u>8,065</u>
FUNDS	11				
Unrestricted funds				674	(10,132)
Restricted funds				<u>7,528</u>	<u>18,197</u>
TOTAL FUNDS				<u>8,202</u>	<u>8,065</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

RAFFA INTERNATIONAL DEVELOPMENT AGENCY (REGISTERED NUMBER: 05976094)

Balance Sheet - continued
31 March 2025

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 22 December 2025 and were signed on its behalf by:


Bishop W R Powell OBE - Trustee

The notes form part of these financial statements

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

These financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

Raising funds

Cost of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

At each reporting period end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. Any impairment loss arising is charged to the Statement of Financial Activities in the year to which it relates.

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.

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at the transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, loans and are initially recognised at the transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The validity of this assumption is on the basis that the charity will continue to be supported by The Church of God of Prophecy and the congregation. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates, and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision or future periods where the revision affects both current and future periods.

3. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	98	124

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	546	546

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

Average number of employees for the year 3 (2023 - 2)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,047	69,332	74,379
Investment income	124	-	124
Total	<u>5,171</u>	<u>69,332</u>	<u>74,503</u>
EXPENDITURE ON			
Raising funds	400	-	400

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Providing support to international projects	3,000	-	3,000
Providing support to community development projects	13,669	57,519	71,188
Other	1,487	-	1,487
Total	<u>18,556</u>	<u>57,519</u>	<u>76,075</u>
NET INCOME/(EXPENDITURE)	(13,385)	11,813	(1,572)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,253	6,384	9,637
TOTAL FUNDS CARRIED FORWARD	<u>(10,132)</u>	<u>18,197</u>	<u>8,065</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>441</u>	<u>3,170</u>	<u>3,611</u>
DEPRECIATION			
At 1 April 2024	441	2,624	3,065
Charge for year	-	546	546
At 31 March 2025	<u>441</u>	<u>3,170</u>	<u>3,611</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>546</u>	<u>546</u>

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	10,928	5,825

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	15,180	20,326
Accrued expenses	3,584	5,743
	18,764	26,069

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	(10,132)	(2,474)	28,460	15,854
Connected Faith - Digital Evangelism	-	-	(15,180)	(15,180)
	(10,132)	(2,474)	13,280	674
Restricted funds				
NHS BTCI	5,310	8,926	(6,708)	7,528
Windrush	2,092	-	(2,092)	-
CATHIP	(2,546)	(7,099)	9,645	-
NHS England Health	1,115	-	(1,115)	-
Multicultura Limited	500	-	(500)	-
Home Office				
	3,054	1,159	(4,213)	-
Commonwealth Games Legacy	3,500	-	(3,500)	-
Birmingham and Solihull	4,232	(375)	(3,857)	-
NHSBT Churches Campaign	940	-	(940)	-
	18,197	2,611	(13,280)	7,528
TOTAL FUNDS	8,065	137	-	8,202

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,408	(10,882)	(2,474)
Connected Faith - Digital Evangelism	4,820	(4,820)	-
	<u>13,228</u>	<u>(15,702)</u>	<u>(2,474)</u>
Restricted funds			
NHS BTCI	22,134	(13,208)	8,926
CATHIP	1,276	(8,375)	(7,099)
Home Office			
	<u>1,994</u>	<u>(835)</u>	<u>1,159</u>
Birmingham and Solihull	<u>(375)</u>	<u>-</u>	<u>(375)</u>
	<u>25,029</u>	<u>(22,418)</u>	<u>2,611</u>
TOTAL FUNDS	<u><u>38,257</u></u>	<u><u>(38,120)</u></u>	<u><u>137</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	3,253	(13,385)	(10,132)
Restricted funds			
NHS BTCI	-	5,310	5,310
Windrush	5,092	(3,000)	2,092
CATHIP	177	(2,723)	(2,546)
NHS England Health	1,115	-	1,115
Multicultura Limited	-	500	500
Home Office			
	<u>-</u>	<u>3,054</u>	<u>3,054</u>
Commonwealth Games Legacy	-	3,500	3,500
Birmingham and Solihull	-	4,232	4,232
NHSBT Churches Campaign	-	940	940
	<u>6,384</u>	<u>11,813</u>	<u>18,197</u>
TOTAL FUNDS	<u><u>9,637</u></u>	<u><u>(1,572)</u></u>	<u><u>8,065</u></u>

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,171	(18,556)	(13,385)
Restricted funds			
NHS BTCI	15,000	(9,690)	5,310
Windrush	-	(3,000)	(3,000)
CATHIP	15,000	(17,723)	(2,723)
Multicultura Limited	500	-	500
Home Office			
	7,332	(4,278)	3,054
Commonwealth Games Legacy	3,500	-	3,500
Birmingham and Solihull	22,000	(17,768)	4,232
NHSBT Churches Campaign	6,000	(5,060)	940
	<u>69,332</u>	<u>(57,519)</u>	<u>11,813</u>
TOTAL FUNDS	<u>74,503</u>	<u>(76,075)</u>	<u>(1,572)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	3,253	(15,859)	28,460	15,854
Connected Faith - Digital Evangelism	-	-	(15,180)	(15,180)
	<u>3,253</u>	<u>(15,859)</u>	<u>13,280</u>	<u>674</u>
Restricted funds				
NHS BTCI	-	14,236	(6,708)	7,528
Windrush	5,092	(3,000)	(2,092)	-
CATHIP	177	(9,822)	9,645	-
NHS England Health	1,115	-	(1,115)	-
Multicultura Limited	-	500	(500)	-
Home Office				
	-	4,213	(4,213)	-
Commonwealth Games Legacy	-	3,500	(3,500)	-
Birmingham and Solihull	-	3,857	(3,857)	-
NHSBT Churches Campaign	-	940	(940)	-
	<u>6,384</u>	<u>14,424</u>	<u>(13,280)</u>	<u>7,528</u>
TOTAL FUNDS	<u>9,637</u>	<u>(1,435)</u>	<u>-</u>	<u>8,202</u>

RAFFA INTERNATIONAL DEVELOPMENT AGENCY

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,579	(29,438)	(15,859)
Connected Faith - Digital Evangelism	4,820	(4,820)	-
	<u>18,399</u>	<u>(34,258)</u>	<u>(15,859)</u>
Restricted funds			
NHS BTCI	37,134	(22,898)	14,236
Windrush	-	(3,000)	(3,000)
CATHIP	16,276	(26,098)	(9,822)
Multicultura Limited	500	-	500
Home Office			
	<u>9,326</u>	<u>(5,113)</u>	<u>4,213</u>
Commonwealth Games Legacy	3,500	-	3,500
Birmingham and Solihull	21,625	(17,768)	3,857
NHSBT Churches Campaign	6,000	(5,060)	940
	<u>94,361</u>	<u>(79,937)</u>	<u>14,424</u>
TOTAL FUNDS	<u>112,760</u>	<u>(114,195)</u>	<u>(1,435)</u>

12. RELATED PARTY DISCLOSURES

The trustees noted on page 9 are all considered to be related parties. There were no transactions outside of normal charitable activities that require to be disclosed for the current or previous year.

13. ULTIMATE CONTROLLING PARTY

The Church of God of Prophecy Trust (The "Church"), registered charity in England and Wales, registration number 287868 is entitled to 51% representation of the total membership of the charity. The charity regards the Church as its Ultimate Controlling Party by virtue of control exercised on the charity.