

THE REDEEMED CHRISTIAN CHURCH OF GOD FOUNTAIN OF REVIVAL

England & Wales · Charity number 1137660

Details

Other names RCCG-FOUNTAIN OF REVIVAL

Status Registered

Legal form Previously excepted

Registered 2010-08-27

Register [View on the Charity Commission register](#)

Contact

Address 21 Shortcroft Road
Dagenham
RM9 5PP

Phone 02085179433

Email info@fountainofrevival.org.uk

Website www.fountainofrevival.org.uk

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH CONTAINED IN THE SCHEDULE2 THE RELIEF OF POVERTY

Activities: ADVANCEMENT OF RELIGION AND ALLEVIATION OF POVERTY

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Congo (Democratic Republic)
- Haiti
- Liberia
- Nigeria
- Sierra Leone
- The Gambia
- Zambia
- Zimbabwe
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£46,675	£48,819	-	-
2024-06-30	£57,483	£52,976	-	-
2023-06-30	£46,776	£48,247	-	-
2022-06-30	£48,219	£44,651	-	-
2021-06-30	£42,511	£35,984	-	-
2020-06-30	£30,829	£38,178	-	-

Trustees

Name	Role	Appointed
PASTOR OMOWUNMI ADELEYE	Chair	
MINISTER ELIZABETH MAKINDE		2011-06-09
MINISTER WILLIAM DENG		

THE REDEEMED CHRISTIAN CHURCH OF GOD FOUNTAIN OF REVIVAL

England & Wales - Charity number 1137660

Accounts

Registered number
1137660

The Redeemed Christian Church of God Fountain of Revival

Accounts

30 June 2025

The Redeemed Christian Church of God Fountain of Revival
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The Redeemed Christian Church of God Fountain of Revival
Registered number: 1137660

Report of the trustees for the year ended 30 June 2025

The Redeemed Christian Church of God, Fountain of Revival is a branch of the worldwide Church, the Redeemed Christian Church of God.

General vision of the Church

- To make heaven.
- To take as many people as possible with us.
- To have a member of RCCG in every family of all nations.
- To have a parish in every 5 mins walking distance / 5 mins drive in every city of the world.

Our branch continuously supports the vision by conducting evangelisms, prayer sessions and various forms of fellowships as often as possible.

Review of the Year

During the year ended 30 June 2025, Church attendance and donations were slightly higher than 2024 levels. The trustees decision taken in 2017 is still valid: that to maintain and forge a distinct identity, the Church should source alternative suitable premises. Hence, it is still our hope to move into more suitable premises in the coming years, as soon as alternative premises can be secured.

Financial Review

The financial activities of the Church mainly comprise unrestricted grants and donations.

Restricted donations require that the funds be used in a specific way or for a specific purpose by the Church. However, the church had no restricted funds during the financial year under review. All unrestricted funds go towards the operating expenses of the church.

The major source of income is the voluntary contributions of members during church services and specific project appeals. Donations received during the year amounted to £35966, an decrease of 0.9% from last year's total of £36285. Total deficit from all donations including gift aid income tax recoverable was £2144..

Church bank balance at the year end was £5390, an increase of £316 from the previous year end figure of £5074.

In summary, the finances of the church declined slightly, but still with a reasonable level of reserves. However, if the long sought move to more distinct premises happens at any time in the future, it is expected that church finances will improve significantly as membership will grow, alongside a regular level of voluntary donations from existing members.

The aim is to continue to build on the successes achieved in the past years in prayer ministry, evangelism, youth and junior church activities and caring for the elderly in the community and continueing our reserves policy to ensure that operations are not jeopardised in the short term and that the long term aims are met.

This report was approved by the board on 29 April 2026 and signed on its behalf.

Elizabeth T. Makinde
Director

The Redeemed Christian Church of God Fountain of Revival

Independent Examiner's Report to the Trustees of RCCG - Fountain of Revival for the year ended 30 June 2025

This report on the financial statements of the RCCG Fountain of Revival for the year ended 30 June 2025, which are set out on pages 1 to 5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the 2011 Act').

Respective responsibilities of the Trustees and examiner

As the charity Trustees of the RCCG Fountain of Revival, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity 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 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. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I have completed my examination. I confirm in connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by s 396 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of s 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 to 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.

Sam Vincente
29 April 2026

**The Redeemed Christian Church of God Fountain of Revival
Statement of financial activities
for the year ended 30 June 2025**

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Incoming resources	46,640	46,776
Direct charitable expenditure	(36,451)	(36,932)
	<hr/> 10,189	<hr/> 9,844
Fundraising and publicity	-	-
Governance costs	(12,368)	(11,315)
Other operating income	-	-
Operating deficit	<hr/> (2,179)	<hr/> (1,471)
Profit on the disposal of tangible fixed assets	-	-
Profit on the disposal of investments	-	-
Gain on revaluation of investments	-	-
Income from investments	-	-
Interest receivable	35	-
Interest payable	-	-
	<hr/> (2,144)	<hr/> (1,471)
Deficit for the year	<hr/> (2,144)	<hr/> (1,471)

The Redeemed Christian Church of God Fountain of Revival
Registered number: 1137660
Balance Sheet
as at 30 June 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	<u>495</u>	<u>619</u>
		495	619
Current assets			
Debtors	4	9,684	9,071
Cash at bank and in hand		<u>5,390</u>	<u>5,074</u>
		15,074	14,145
Creditors: amounts falling due within one year	5	-	-
Net current assets		<u>15,074</u>	<u>14,145</u>
Total assets less current liabilities		<u>15,569</u>	<u>14,764</u>
Creditors: amounts falling due after more than one year	6	-	-
Net assets		<u>15,569</u>	<u>14,764</u>
Capital and reserves			
Revaluation reserve	7	-	-
Reserves		<u>15,569</u>	<u>14,764</u>
Shareholder's funds		<u>15,569</u>	<u>14,764</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under the Charities Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to small charities.

Elizabeth T. Makinde
 Director
 Approved by the board on 29 April 2026

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Charities Act 2006, and the Charities (Accounts and Reports) Regulations promulgated thereunder, and the Statements of Recommended Practice issued by the Charity Commission.

Unrestricted funds represent funds which are expendable at the discretion of the trustees in furtherance of the objects of the church and are held in the general fund.

Restricted funds represent grants and donations received and tax refunds arising thereon, which were allocated by the donor for specific purposes.

Direct charitable expenditure

Direct charitable expenditure includes all expenditure which is directly related to the objects of the charity and comprises grants paid and costs which are directly attributable to charitable activities including charitable support costs.

Management and administration costs

Management and administration costs represent expenditure incurred in the management of the assets of the charity, organisational administration and compliance with constitutional and other statutory requirements. None of the Trustees received any remuneration, nor were paid expenses in the year.

Grants and donations

There were no accruals for these items at the year end

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment and motor vehicles	20% reducing balance basis
Fixtures, fittings, tools and equipment	20% reducing balance basis

2 Incoming resources

	2025	2024
	£	£
Unrestricted donations and gift aid tax reclaimable	46640	46776
	<u>46640</u>	<u>46776</u>

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2025

3 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 July 2024	5,555	5,555
Additions	-	-
At 30 June 2025	<u>5,555</u>	<u>5,555</u>
Depreciation		
At 1 July 2024	4,936	4,936
Charge for the year	124	124
At 30 June 2025	<u>5,060</u>	<u>5,060</u>
Net book value		
At 30 June 2025	<u>495</u>	<u>495</u>
At 30 June 2024	<u>619</u>	<u>619</u>
4 Debtors	2025	2024
	£	£
Gift aid tax recoverable	<u>9,684</u>	<u>9,071</u>
	<u>9,684</u>	<u>9,071</u>
5 Unrestricted funds		
General funds	14,764	16,235
Deficit for the year	<u>(2,144)</u>	<u>(1,471)</u>
	<u>15,569</u>	<u>14,764</u>

The Redeemed Christian Church of God Fountain of Revival
Income and expenditure account
for the year ended 30 June 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Incoming resources		
Unrestricted funds		
Donations eligible for gift aid	35,966	36,285
Income tax recoverable	8,992	9,071
Other donations and grants	614	1,420
Other operating income	-	-
	46,640	46,776
Direct charitable expenditure		
Ministry and pastoral expenses	32,670	32,888
WEM	1,501	1,720
Donations and welfare	1,243	813
Evangelism	1,037	1,511
	36,451	36,932
Premises costs		
Rent and other premisses costs	8,656	4,755
	8,656	4,755
Governance costs		
General administrative expenses	1,495	3,316
Bank and finance charges	-	-
Depreciation	124	155
	3,262	6,087
	12,368	11,315
Other operating income		
Other income	-	-
	-	-

THE REDEEMED CHRISTIAN CHURCH OF GOD FOUNTAIN OF REVIVAL

England & Wales - Charity number 1137660

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The Redeemed Christian Church of God Fountain of Revival

Accounts

30 June 2024

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The Redeemed Christian Church of God Fountain of Revival

Registered number: 1137660

Report of the trustees for the year ended 30 June 2024

The Redeemed Christian Church of God, Fountain of Revival is a branch of the worldwide Church, the Redeemed Christian Church of God.

General vision of the Church

- To make heaven.
- To take as many people as possible with us.
- To have a member of RCCG in every family of all nations.
- To have a parish in every 5 mins walking distance / 5 mins drive in every city of the world.

Our branch continuously supports the vision by conducting evangelisms, prayer sessions and various forms of fellowships as often as possible.

Review of the Year

During the year ended 30 June 2024, Church attendance and donations were slightly higher than 2023 levels. The trustees decision taken in 2017 is still valid: that to maintain and forge a distinct identity, the Church should source alternative suitable premises. Hence, it is still our hope to move into more suitable premises in the coming years, as soon as alternative premises can be secured.

Financial Review

The financial activities of the Church mainly comprise unrestricted grants and donations.

Restricted donations require that the funds be used in a specific way or for a specific purpose by the Church. However, the church had no restricted funds during the financial year under review. All unrestricted funds go towards the operating expenses of the church.

The major source of income is the voluntary contributions of members during church services and specific project appeals. Donations received during the year amounted to £45927, an increase of 26.6% over last year's total of £36285. Total surplus generated from all donations including gift aid income tax recoverable was £4507.

Church bank balance at the year end was £6602, an increase of £1528 from the previous year end figure of £5074.

In summary, the finances of the church declined slightly, but still with a reasonable level of reserves. However, if the long sought move to more distinct premises happens at any time in the future, it is expected that church finances will improve significantly as membership will grow, alongside a regular level of voluntary donations from existing members.

The aim is to continue to build on the successes achieved in the past years in prayer ministry, evangelism, youth and junior church activities and caring for the elderly in the community and continuing our reserves policy to ensure that operations are not jeopardised in the short term and that the long term aims are met.

This report was approved by the board on 29 April 2025 and signed on its behalf.

Elizabeth T. Makinde
Director

The Redeemed Christian Church of God Fountain of Revival

Independent Examiner's Report to the Trustees of RCCG - Fountain of Revival for the year ended 30 June 2024

This report on the financial statements of the RCCG Fountain of Revival for the year ended 30 June 2024, which are set out on pages 1 to 5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the 2011 Act').

Respective responsibilities of the Trustees and examiner

As the charity Trustees of the RCCG Fountain of Revival, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity 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 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. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I have completed my examination. I confirm in connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by s 396 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of s 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 to 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.

S. Birdling

29 April 2025

**The Redeemed Christian Church of God Fountain of Revival
Statement of financial activities
for the year ended 30 June 2024**

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Incoming resources	57,409	46,776
Direct charitable expenditure	(42,756)	(36,932)
	<hr/> 14,653	<hr/> 9,844
Fundraising and publicity	-	-
Governance costs	(10,220)	(11,315)
Other operating income	-	-
Operating surplus/(deficit)	<hr/> 4,433	<hr/> (1,471)
Profit on the disposal of tangible fixed assets	-	-
Profit on the disposal of investments	-	-
Gain on revaluation of investments	-	-
Income from investments	-	-
Interest receivable	74	-
Interest payable	-	-
	<hr/> 4,507	<hr/> (1,471)
Surplus/(deficit) for the year	<hr/> 4,507	<hr/> (1,471)

The Redeemed Christian Church of God Fountain of Revival
Registered number: 1137660
Balance Sheet
as at 30 June 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	3	<u>495</u>	<u>619</u>
		495	619
Current assets			
Debtors	4	12,174	9,071
Cash at bank and in hand		<u>6,602</u>	<u>5,074</u>
		18,776	14,145
Creditors: amounts falling due within one year	5	-	-
Net current assets		<u>18,776</u>	<u>14,145</u>
Total assets less current liabilities		<u>19,271</u>	<u>14,764</u>
Creditors: amounts falling due after more than one year	6	-	-
Net assets		<u>19,271</u>	<u>14,764</u>
Capital and reserves			
Revaluation reserve	7	-	-
Reserves		<u>19,271</u>	<u>14,764</u>
Shareholder's funds		<u>19,271</u>	<u>14,764</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under the Charities Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to small charities.

Elizabeth T. Makinde
 Director
 Approved by the board on 29 April 2025

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Charities Act 2006, and the Charities (Accounts and Reports) Regulations promulgated thereunder, and the Statements of Recommended Practice issued by the Charity Commission.

Unrestricted funds represent funds which are expendable at the discretion of the trustees in furtherance of the objects of the church and are held in the general fund.

Restricted funds represent grants and donations received and tax refunds arising thereon, which were allocated by the donor for specific purposes.

Direct charitable expenditure

Direct charitable expenditure includes all expenditure which is directly related to the objects of the charity and comprises grants paid and costs which are directly attributable to charitable activities including charitable support costs.

Management and administration costs

Management and administration costs represent expenditure incurred in the management of the assets of the charity, organisational administration and compliance with constitutional and other statutory requirements. None of the Trustees received any remuneration, nor were paid expenses in the year ended 31/12/2022.

Grants and donations

There were no accruals for these items at the year end

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment and motor vehicles	20% reducing balance basis
Fixtures, fittings, tools and equipment	20% reducing balance basis

2 Incoming resources

	2024	2023
	£	£
Unrestricted donations and gift aid tax reclaimable	57409	46776
	<u>57409</u>	<u>46776</u>

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2024

3 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 July 2023	5,555	5,555
Additions	-	-
At 30 June 2024	<u>5,555</u>	<u>5,555</u>
Depreciation		
At 1 July 2023	4,936	4,936
Charge for the year	124	124
At 30 June 2024	<u>5,060</u>	<u>5,060</u>
Net book value		
At 30 June 2024	<u>495</u>	<u>495</u>
At 30 June 2023	<u>619</u>	<u>619</u>
4 Debtors	2024	2023
	£	£
Gift aid tax recoverable	<u>12,174</u>	<u>9,071</u>
	<u>12,174</u>	<u>9,071</u>
5 Unrestricted funds		
General funds	14,764	16,235
Surplus/(deficit) for the year	4,507	(1,471)
	<u>19,271</u>	<u>14,764</u>

The Redeemed Christian Church of God Fountain of Revival
Income and expenditure account
for the year ended 30 June 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Incoming resources		
Unrestricted funds		
Donations eligible for gift aid	45,927	36,285
Income tax recoverable	11,482	9,071
Other donations and grants	-	1,420
Other operating income	-	-
	57,409	46,776
Direct charitable expenditure		
Ministry and pastoral expenses	33,352	32,888
WEM	3,730	1,720
Donations and welfare	1,744	813
Evangelism	3,930	1,511
	42,756	36,932
Premises costs		
Rent and rates	4,800	4,755
	4,800	4,755
Governance costs		
General administrative expenses	1,956	3,316
Bank and finance charges	9	-
Depreciation	124	155
	4,970	6,087
	10,220	11,315
Other operating income		
Other income	-	-
	-	-

THE REDEEMED CHRISTIAN CHURCH OF GOD FOUNTAIN OF REVIVAL

England & Wales - Charity number 1137660

Accounts

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The Redeemed Christian Church of God Fountain of Revival

Report and Accounts

30 June 2023

The Redeemed Christian Church of God Fountain of Revival

Registered number: 1137660

Trustees' Report

The trustees present their report and accounts for the year ended 30 June 2023.

The Redeemed Christian Church of God, Fountain of Revival is a branch of the worldwide Church, the Redeemed Christian Church of God.

General vision of the Church

- To make heaven.
- To take as many people as possible with us.
- To have a member of RCCG in every family of all nations.
- To have a parish in every 5 mins walking distance / 5 mins drive in every city of the world.

Our branch continuously supports the vision by conducting evangelisms, prayer sessions and various forms of fellowships as often as possible.

Review of the Year

During the year ended 30 June 2023, Church attendance and donations were slightly lower than 2022 levels. The trustees decision taken in 2017 is still valid: that to maintain and forge a distinct identity, the Church should source alternative suitable premises. Hence, it is still our hope to move into more suitable premises in the coming years, as soon as alternative premises can be secured.

Financial Review

The financial activities of the Church mainly comprise unrestricted grants and donations.

Restricted donations require that the funds be used in a specific way or for a specific purpose by the Church. However, the church had no restricted funds during the financial year under review. All unrestricted funds go towards the operating expenses of the church.

The major source of income is the voluntary contributions of members during church services and specific project appeals. Donations received during the year amounted to £37705, a decrease of 6.34% over last year's total of £40258. Total deficit generated from all donations including gift aid income tax recoverable was £1471.

Church bank balance at the year end was £5074, a decrease of £1959 from the previous year end figure of £7033.

In summary, the finances of the church declined slightly, but still with a reasonable level of reserves. However, if the long sought move to more distinct premises happens at any time in the future, it is expected that church finances will improve significantly as membership will grow, alongside a regular level of voluntary donations from existing members.

The aim is to continue to build on the successes achieved in the past years in prayer ministry, evangelism, youth and junior church activities and caring for the elderly in the community and continueing our reserves policy to ensure that operations are not jeopardised in the short term and that the long term aims are met.

This report was approved by the board on 30 April 2024 and signed by its order.

Elizabeth T. Makinde
Secretary

The Redeemed Christian Church of God Fountain of Revival

Independent Examiner's Report to the Trustees of RCCG - Fountain of Revival

This report on the financial statements of the RCCG - Fountain of Revival for the year ended 30 June 2023, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993('the Act').

Respective responsibilities of the Trustees and examiner

As Trustees of the RCCG - Fountain of Revival, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulation.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S. Vincente

30 April 2024

The Redeemed Christian Church of God Fountain of Revival
Statement of financial activities
for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Incoming resources	2			
Donations eligible for gift aid		36285	36,285	39806
Income tax recoverable		9071	9,071	7961
Other donations		1420	1,420	452
		<u>46776</u>	<u>46,776</u>	<u>48219</u>
Direct charitable expenditure		-36932	-36932	-31939
		<u>9844</u>	<u>9,844</u>	<u>16280</u>
Governance costs				
Employee costs		-	-	-
Premises costs		-4755	-4755	-4682
Governance costs		-6560	-6560	-8030
		<u>-11315</u>	<u>-11315</u>	<u>-12712</u>
Other operating income		-	-	-
Net incoming resources		<u>-1471</u>	<u>-1471</u>	<u>3568</u>
Exceptional items:				
profit on the disposal of tangible fixed assets		-	-	-
profit on the disposal of investments		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
		-1471	-1471	3568
Income from investments		-	-	-
Interest receivable		-	-	0
Interest payable		0	0	-
Net movement in funds		<u>-1471</u>	<u>-1471</u>	<u>3568</u>
Balance at 1 January		16235	16235	12667
Balance at 31 December		<u>14764</u>	<u>14764</u>	<u>16235</u>

**The Redeemed Christian Church of God Fountain of Revival
Balance Sheet
as at 30 June 2023**

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	5	<u>619</u>	<u>774</u>
		619	774
Current assets			
Debtors	6	9,071	8,428
Cash at bank and in hand		<u>5,074</u>	<u>7,033</u>
		14,145	15,461
Creditors: amounts falling due within one year			
	7	-	-
Net current assets		<u>14,145</u>	<u>15,461</u>
Total assets less current liabilities			
		<u>14,764</u>	<u>16,235</u>
Creditors: amounts falling due after more than one year			
	8	-	-
Net assets		<u>14,764</u>	<u>16,235</u>
Capital and reserves			
Accumulated funds	9	14,764	16,235
Shareholders' funds		<u>14,764</u>	<u>16,235</u>

O. A. Adeleye
Chairperson
Approved by the board on 30 April 2024

**The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2023**

1 Accounting policies

The financial statements have been prepared in accordance with the provisions of the Charities Act 1993, and the Charities (Accounts and Reports) Regulations promulgated thereunder, and the Statements of Recommended Practice issued by the Charity Commission.

Unrestricted funds represent funds which are expendable at the discretion of the trustees in furtherance of the objects of the church and are held in the general fund.

Restricted funds represent grants and donations received and tax refunds arising thereon, which were allocated by the donor for specific purposes.

Direct charitable expenditure

Direct charitable expenditure includes all expenditure which is directly related to the objects of the charity and comprises grants paid and costs which are directly attributable to charitable activities including charitable support costs.

Management and administration costs

Management and administration costs represent expenditure incurred in the management of the assets of the charity, organisational administration and compliance with constitutional and other statutory requirements. None of the Trustees received any remuneration, nor were paid expenses in the year ended 30/06/2017.

Grants and donations

There were no accruals for these items at the year end

Depreciation

The cost of tangible fixed assets are expensed in the year of purchase unless the value of an individual item is so material that an immediate write off will distort the annual financial statements, and year on year comparisons. In this respect, any item with value greater than £1000 shall be considered as material.

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

Equipment 20% reducing balance

2 Incoming resources	2023	2022
Restricted and unrestricted donations and gift aid tax reclaimable	46776	48219
3 Operating profit	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	155	193
4 Interest payable	2023	2022
	£	£
Interest payable	-	-
	-	-

**The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2023**

5 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2022	5,555	5,555
Additions	-	-
At 30 June 2023	<u>5,555</u>	<u>5,555</u>
Depreciation		
At 1 July 2022	4,781	4,781
Charge for the year	155	155
At 30 June 2023	<u>4,936</u>	<u>4,936</u>
Net book value		
At 30 June 2023	<u>619</u>	<u>619</u>
At 30 June 2022	<u>774</u>	<u>774</u>

6 Debtors

	2023 £	2022 £
Gift aid tax recoverable	9,071	8,428
	<u>9,071</u>	<u>8,428</u>

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>

8 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	-	-
	<u>-</u>	<u>-</u>

9 Funds

	2023 £	2022 £
At 1 July 2022	16,235	12,667
Prior year adjustments	-	-
At 1 July 2022	<u>16,235</u>	<u>12,667</u>
(Deficit)/surplus for the year	(1,471)	3,568
At 30 June 2023	<u>14,764</u>	<u>16,235</u>

**The Redeemed Christian Church of God Fountain of Revival
Income and expenditure account
for the year ended 30 June 2023**

	2023	2022
	£	£
Incoming resources		
<i>Unrestricted funds</i>		
Donations eligible for gift aid	36,285	39,806
Income tax recoverable	9,071	7,961
Other donations	1,420	452
	<u>46,776</u>	<u>48,219</u>
 Total incoming resources	 <u>46,776</u>	 <u>48,219</u>
 Direct charitable expenditure		
Pastors honoraria	-	-
Ministry and pastoral expenses	32,888	26,432
WEM	1,720	827
Training	-	-
Conferences	-	-
Donations and welfare	813	1,775
Evangelism	1,511	2,905
	<u>36,932</u>	<u>31,939</u>
 Administrative expenses		
Premises costs		
Rent, rates and other premises costs	4,755	4,682
	<u>4,755</u>	<u>4,682</u>
 Governance costs		
General administrative expenses	3,316	3,141
Travel and subsistence	2,616	4,233
Depreciation	155	193
Professional fees	473	463
	<u>6,560</u>	<u>8,030</u>
	<u>11,315</u>	<u>-</u>
 Other operating income		
Other operating income	-	-
	<u>-</u>	<u>-</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD FOUNTAIN OF REVIVAL

England & Wales - Charity number 1137660

Accounts

Registered number
1137660

The Redeemed Christian Church of God Fountain of Revival

Report and Accounts

30 June 2022

The Redeemed Christian Church of God Fountain of Revival

Registered number: 1137660

Trustees' Report

The trustees present their report and accounts for the year ended 30 June 2022.

The Redeemed Christian Church of God, Fountain of Revival is a branch of the worldwide Church, the Redeemed Christian Church of God.

General vision of the Church

- To make heaven.
- To take as many people as possible with us.
- To have a member of RCCG in every family of all nations.
- To have a parish in every 5 mins walking distance / 5 mins drive in every city of the world.

Our branch continuously supports the vision by conducting evangelisms, prayer sessions and various forms of fellowships as often as possible.

Review of the Year

During the year ended 30 June 2022, Church attendance and donations were higher than 2021 levels. The trustees decision taken in 2017 is still valid: that to maintain and forge a distinct identity, the Church should source alternative suitable premises. Hence, it is still our hope to move into more suitable premises in the coming years, as soon as alternative premises can be secured.

Financial Review

The financial activities of the Church mainly comprise unrestricted grants and donations.

Restricted donations require that the funds be used in a specific way or for a specific purpose by the Church. However, the church had no restricted funds during the financial year under review. All unrestricted funds go towards the operating expenses of the church.

The major source of income is the voluntary contributions of members during church services and specific project appeals. Donations received during the year amounted to £40258, an increase of 10.04% over last year's total of £36586. Total surplus generated from all donations including gift aid income tax recoverable was £3568.

Church bank balance at the year end was £7033, an increase from the previous year end figure of £6470.

In summary, the finances of the church is improving, with a reasonable level of reserves. However, if the long sought move to more distinct premises happens at any time in the future, it is expected that church finances will improve significantly as membership will grow, alongside a regular level of voluntary donations from existing members.

The aim is to continue to build on the successes achieved in the past years in prayer ministry, evangelism, youth and junior church activities and caring for the elderly in the community and continuing our reserves policy to ensure that operations are not jeopardised in the short term and that the long term aims are met.

This report was approved by the board on 28 April 2023 and signed by its order.

Elizabeth T. Makinde
Secretary

The Redeemed Christian Church of God Fountain of Revival

Independent Examiner's Report to the Trustees of RCCG - Fountain of Revival

This report on the financial statements of the RCCG - Fountain of Revival for the year ended 30 June 2022, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993('the Act').

Respective responsibilities of the Trustees and examiner

As Trustees of the RCCG - Fountain of Revival, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulation.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. C. Thomas

28 April 2023

The Redeemed Christian Church of God Fountain of Revival
Statement of financial activities
for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Incoming resources	2			
Donations eligible for gift aid		39806	39,806	29627
Income tax recoverable		7961	7,961	5925
Other donations		452	452	6959
		<u>48219</u>	<u>48,219</u>	<u>42511</u>
Direct charitable expenditure		-31939	-31939	-24642
		<u>16280</u>	<u>16,280</u>	<u>17869</u>
Governance costs				
Employee costs		-	-	-
Premises costs		-4682	-4682	-4429
Governance costs		-8030	-8030	-6911
		<u>-12712</u>	<u>-12712</u>	<u>-11340</u>
Other operating income		-	-	-
Net incoming resources		<u>3568</u>	<u>3568</u>	<u>6529</u>
Exceptional items:				
profit on the disposal of tangible fixed assets		-	-	-
profit on the disposal of investments		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
		3568	3568	6529
Income from investments		-	-	-
Interest receivable		-	-	0
Interest payable		0	0	- 2
Net movement in funds		<u>3568</u>	<u>3568</u>	<u>6527</u>
Balance at 1 January		12667	12667	6140
Balance at 31 December		<u>16235</u>	<u>16235</u>	<u>12667</u>

**The Redeemed Christian Church of God Fountain of Revival
Balance Sheet
as at 30 June 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	<u>774</u>	<u>812</u>
		774	812
Current assets			
Debtors	6	8,428	5,925
Cash at bank and in hand		<u>7,033</u>	<u>6,470</u>
		15,461	12,395
Creditors: amounts falling due within one year	7	-	(540)
Net current assets		<u>15,461</u>	<u>11,855</u>
Total assets less current liabilities		<u>16,235</u>	<u>12,667</u>
Creditors: amounts falling due after more than one year	8	-	-
Net assets		<u>16,235</u>	<u>12,667</u>
Capital and reserves			
Accumulated funds	9	16,235	12,667
Shareholders' funds		<u>16,235</u>	<u>12,667</u>

O. A. Adeleye
Chairperson
Approved by the board on 28 April 2023

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2022

1 Accounting policies

The financial statements have been prepared in accordance with the provisions of the Charities Act 1993, and the Charities (Accounts and Reports) Regulations promulgated thereunder, and the Statements of Recommended Practice issued by the Charity Commission.

Unrestricted funds represent funds which are expendable at the discretion of the trustees in furtherance of the objects of the church and are held in the general fund.

Restricted funds represent grants and donations received and tax refunds arising thereon, which were allocated by the donor for specific purposes.

Direct charitable expenditure

Direct charitable expenditure includes all expenditure which is directly related to the objects of the charity and comprises grants paid and costs which are directly attributable to charitable activities including charitable support costs.

Management and administration costs

Management and administration costs represent expenditure incurred in the management of the assets of the charity, organisational administration and compliance with constitutional and other statutory requirements. None of the Trustees received any remuneration, nor were paid expenses in the year ended 30/06/2017.

Grants and donations

There were no accruals for these items at the year end

Depreciation

The cost of tangible fixed assets are expensed in the year of purchase unless the value of an individual item is so material that an immediate write off will distort the annual financial statements, and year on year comparisons. In this respect, any item with value greater than £1000 shall be considered as material.

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

Equipment 20% reducing balance

2 Incoming resources	2022	2021
Restricted and unrestricted donations and gift aid tax reclaimable	48219	42511
	<hr/>	<hr/>
3 Operating profit	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	193	203
	<hr/>	<hr/>
4 Interest payable	2022	2021
	£	£
Interest payable	-	2
	<hr/>	<hr/>
	-	2
	<hr/>	<hr/>

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2022

5 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 July 2021	5,400	5,400
Additions	155	155
At 30 June 2022	<u>5,555</u>	<u>5,555</u>
Depreciation		
At 1 July 2021	4,588	4,588
Charge for the year	193	193
At 30 June 2022	<u>4,781</u>	<u>4,781</u>
Net book value		
At 30 June 2022	<u>774</u>	<u>774</u>
At 30 June 2021	<u>812</u>	<u>812</u>
6 Debtors	2022	2021
	£	£
Gift aid tax recoverable	8,428	5,925
	<u>8,428</u>	<u>5,925</u>
7 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	-	540
Other creditors	-	-
	<u>-</u>	<u>540</u>
8 Creditors: amounts falling due after one year	2022	2021
	£	£
Bank loans	-	-
	<u>-</u>	<u>-</u>
9 Funds	2022	2021
	£	£
At 1 July 2021	12,667	6,140
Prior year adjustments	-	-
At 1 July 2021	<u>12,667</u>	<u>6,140</u>
Surplus for the year	3,568	6,527
At 30 June 2022	<u>16,235</u>	<u>12,667</u>

**The Redeemed Christian Church of God Fountain of Revival
Income and expenditure account
for the year ended 30 June 2022**

	2022	2021
	£	£
Incoming resources		
<i>Unrestricted funds</i>		
Donations eligible for gift aid	39,806	29,627
Income tax recoverable	7,961	5,925
Other donations	452	6,959
	<u>48,219</u>	<u>42,511</u>
 Total incoming resources	 <u>48,219</u>	 <u>42,511</u>
 Direct charitable expenditure		
Pastors honoraria	-	-
Ministry and pastoral expenses	26,432	19,959
WEM	827	1,729
Training	-	-
Conferences	-	-
Donations and welfare	1,775	311
Evangelism	2,905	2,643
	<u>31,939</u>	<u>24,642</u>
 Administrative expenses		
 Premises costs		
Rent, rates and other premises costs	4,682	4,429
	<u>4,682</u>	<u>4,429</u>
 Governance costs		
General administrative expenses	3,141	2,266
Travel and subsistence	4,233	3,902
Depreciation	193	203
Professional fees	463	540
	<u>8,030</u>	<u>6,911</u>
	<u>12,712</u>	<u>-</u>
 Other operating income		
Other operating income	-	-
	<u>-</u>	<u>-</u>

THE REDEEMED CHRISTIAN CHURCH OF GOD FOUNTAIN OF REVIVAL

England & Wales - Charity number 1137660

Accounts

Registered number
1137660

The Redeemed Christian Church of God Fountain of Revival

Report and Accounts

30 June 2021

The Redeemed Christian Church of God Fountain of Revival

Registered number: 1137660

Trustees' Report

The trustees present their report and accounts for the year ended 30 June 2021.

The Redeemed Christian Church of God, Fountain of Revival is a branch of the worldwide Church, the Redeemed Christian Church of God.

General vision of the Church

- To make heaven.
- To take as many people as possible with us.
- To have a member of RCCG in every family of all nations.
- To have a parish in every 5 mins walking distance / 5 mins drive in every city of the world.

Our branch continuously supports the vision by conducting evangelisms, prayer sessions and various forms of fellowships as often as possible.

Review of the Year

During the year ended 30 June 2020, Church attendance and donations were lower than 2019 levels. The trustees decision taken in 2017 is still valid: that to maintain and forge a distinct identity, the Church should source alternative suitable premises. Hence, it is still our hope to move into more suitable premises in the coming years, as soon as alternative premises can be secured.

Financial Review

The financial activities of the Church mainly comprise unrestricted grants and donations.

Restricted donations require that the funds be used in a specific way or for a specific purpose by the Church. However, the church had no restricted funds during the financial year under review. All unrestricted funds go towards the operating expenses of the church.

The major source of income is the voluntary contributions of members during church services and specific project appeals. Donations received during the year amounted to £26639, a increase of 14.3% over last year's total of £31093. Total deficit generated from all donations including gift aid income tax recoverable was £7368.

Church bank balance at the year end was £1385, an increase from the previous year end figure of £884.

In summary, the finances of the church is not improving and the church is still facing challenges with only a reasonable level of reserves. However, if a move to more distinct premises happens at any time in the future, its is expected that church finances will improve significantly as memebrship will grow, alongside a regular level of voluntary donations from existing members.

The aim is to continue to build on the successes achieved in the past years in prayer ministry, evangelism, youth and junior church activities and caring for the elderly in the community and continueing our reserves policy to ensure that operations are not jeopardised in the short term and that the long term aims are met.

This report was approved by the board on 28 March 2022 and signed by its order.

Elizabeth T. Makinde
Secretary

The Redeemed Christian Church of God Fountain of Revival

Independent Examiner's Report to the Trustees of RCCG - Fountain of Revival

This report on the financial statements of the RCCG - Fountain of Revival for the year ended 30 June 2021, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993('the Act').

Respective responsibilities of the Trustees and examiner

As Trustees of the RCCG - Fountain of Revival, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulation.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anthony C. Thomas

28 March 2022

The Redeemed Christian Church of God Fountain of Revival
Statement of financial activities
for the year ended 30 June 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Incoming resources	2			
Donations eligible for gift aid		29627	29,627	20951
Income tax recoverable		5925	5,925	4190
Other donations		6959	6,959	5688
		<u>42511</u>	<u>42,511</u>	<u>30829</u>
Direct charitable expenditure		-24642	-24642	-23294
		<u>17869</u>	<u>17,869</u>	<u>7535</u>
Governance costs				
Employee costs		-	-	-
Premises costs		-4429	-4429	-8282
Governance costs		-6911	-6911	-6602
		<u>-11340</u>	<u>-11340</u>	<u>-14884</u>
Other operating income		-	-	-
Net incoming resources		<u>6529</u>	<u>6529</u>	<u>-7349</u>
Exceptional items:				
profit on the disposal of tangible fixed assets		-	-	-
profit on the disposal of investments		<u>-</u>	<u>-</u>	<u>-</u>
		6529	6529	-7349
Income from investments		-	-	-
Interest receivable		-	-	1
Interest payable		-2	-2	-
Net movement in funds		<u>6527</u>	<u>6527</u>	<u>-7348</u>
Balance at 1 January		6140	6140	13488
Balance at 31 December		<u>12667</u>	<u>12667</u>	<u>6140</u>

**The Redeemed Christian Church of God Fountain of Revival
Balance Sheet
as at 30 June 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	<u>812</u>	<u>1,015</u>
		812	1,015
Current assets			
Debtors	6	5,925	4,190
Cash at bank and in hand		<u>6,470</u>	<u>1,385</u>
		12,395	5,575
Creditors: amounts falling due within one year	7	(540)	(450)
Net current assets		<u>11,855</u>	<u>5,125</u>
Total assets less current liabilities		<u>12,667</u>	<u>6,140</u>
Creditors: amounts falling due after more than one year	8	-	-
Net assets		<u>12,667</u>	<u>6,140</u>
Capital and reserves			
Accumulated funds	9	12,667	6,140
Shareholders' funds		<u>12,667</u>	<u>6,140</u>

O. A. Adeleye
Chairperson
Approved by the board on 28 March 2022

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2021

1 Accounting policies

The financial statements have been prepared in accordance with the provisions of the Charities Act 1993, and the Charities (Accounts and Reports) Regulations promulgated thereunder, and the Statements of Recommended Practice issued by the Charity Commission.

Unrestricted funds represent funds which are expendable at the discretion of the trustees in furtherance of the objects of the church and are held in the general fund.

Restricted funds represent grants and donations received and tax refunds arising thereon, which were allocated by the donor for specific purposes.

Direct charitable expenditure

Direct charitable expenditure includes all expenditure which is directly related to the objects of the charity and comprises grants paid and costs which are directly attributable to charitable activities including charitable support costs.

Management and administration costs

Management and administration costs represent expenditure incurred in the management of the assets of the charity, organisational administration and compliance with constitutional and other statutory requirements. None of the Trustees received any remuneration, nor were paid expenses in the year ended 30/06/2017.

Grants and donations

There were no accruals for these items at the year end

Depreciation

The cost of tangible fixed assets are expensed in the year of purchase unless the value of an individual item is so material that an immediate write off will distort the annual financial statements, and year on year comparisons. In this respect, any item with value greater than £1000 shall be considered as material.

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

Equipment 20% reducing balance

2 Incoming resources	2021	2020
Restricted and unrestricted donations and gift aid tax reclaimable	42511	30829
	<hr/>	<hr/>
3 Operating profit	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	203	254
	<hr/>	<hr/>
4 Interest payable	2021	2020
	£	£
Interest payable	2	-
	<hr/>	<hr/>
	2	-
	<hr/>	<hr/>

The Redeemed Christian Church of God Fountain of Revival
Notes to the Accounts
for the year ended 30 June 2021

5 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 July 2020	5,400	5,400
Additions	-	-
At 30 June 2021	<u>5,400</u>	<u>5,400</u>
Depreciation		
At 1 July 2020	4,385	4,385
Charge for the year	203	203
At 30 June 2021	<u>4,588</u>	<u>4,588</u>
Net book value		
At 30 June 2021	<u>812</u>	<u>812</u>
At 30 June 2020	<u>1,015</u>	<u>1,015</u>

6 Debtors

	2021	2020
	£	£
Gift aid tax recoverable	5,925	4,190
	<u>5,925</u>	<u>4,190</u>

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	540	450
Other creditors	-	-
	<u>540</u>	<u>450</u>

8 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	-	-
	<u>-</u>	<u>-</u>

9 Funds

	2021	2020
	£	£
At 1 July 2020	6,140	13,488
Prior year adjustments	-	-
At 1 July 2020	<u>6,140</u>	<u>13,488</u>
Surplus/(deficit) for the year	6,527	(7,348)
At 30 June 2021	<u>12,667</u>	<u>6,140</u>

**The Redeemed Christian Church of God Fountain of Revival
Income and expenditure account
for the year ended 30 June 2021**

	2021	2020
	£	£
Incoming resources		
<i>Unrestricted funds</i>		
Donations eligible for gift aid	29,627	20,951
Income tax recoverable	5,925	4,190
Other donations	6,959	5,688
	<u>42,511</u>	<u>30,829</u>
 Total incoming resources	 <u>42,511</u>	 <u>30,829</u>
 Direct charitable expenditure		
Pastors honoraria	-	-
Ministry and pastoral expenses	19,959	15,091
WEM	1,729	804
Training	-	735
Conferences	-	3,616
Donations and welfare	311	100
Evangelism	2,643	2,948
	<u>24,642</u>	<u>23,294</u>
 Premises costs:		
Rent, rates and other premises costs	4,429	8,282
	<u>4,429</u>	<u>8,282</u>
 Governance costs		
General administrative expenses	2,266	1,805
Travel and subsistence	3,902	4,093
Depreciation	203	254
Professional fees	540	450
	<u>6,911</u>	<u>6,602</u>
	<u>11,340</u>	<u>14,884</u>
 Other operating income		
Other operating income	-	-
	<u>-</u>	<u>-</u>