

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
Report and accounts
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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	-	-
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	-	-
	-	-