

THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)

THE FRUITFUL VINE



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 3RD DECEMBER 2024

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CORPORATE INFORMATION

Charity Registration Number:	1204604
Principal Address:	Old Mill Road Sunderland SR5 5TP
General Overseer:	Pastor E.A. Adeboye
Board of Trustees:	<i>The trustees who served during the period were as follows:</i> Mr Echezona Ejike Udokanma - Chairperson Miss IfeOluwa Dele-Ajayi - Member Mr Abiodun Abidemi Agbaje - Member
Minister-in-Charge:	Pastor Kenneth Achinewhu
Bankers:	Lloyds Bank Plc 54 Fawcett St, Sunderland, SR1 1ST

REPORT OF THE BOARD OF TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 3rd December 2024. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit "Charities and Public Benefit".

Governing Document

The charity is an unincorporated association governed by a constitution. Eligibility for members of charity and members of board of trustees is governed by the constitution.

There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Organisation Structure

The church is organised such that the trustees meet at regular intervals to manage its affairs. The day-to-day activities of the church is administered by the Pastor-in-charge:-

Pastor Kenneth Achinewhu

Volunteers

Many volunteers sacrifice their time to help with the routine activities of the church. We are greatly indebted to these volunteers for their unwavering commitment and support.

Appointment of New Trustees

Trustees are appointed by strict spiritual guidelines and biblical qualities that mirror Christ-like attributes. There was no trustees' remuneration or other benefits.

The trustees who served during the period were as follows:

Mr Echezona Ejike Udokanma - Chairperson

Miss IfeOluwa Dele-Ajayi - Member

Mr Abiodun Abidemi Agbaje - Member

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis. The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate these risks.

Related Parties

RCCG The Fruitful Vine is a member of Redeemed Christian Church of God (RCCG) which has parishes in many countries of the world. The relationship between the parishes and RCCG is governed by an agreement for common purposes.

Principal Funding Sources

The sources of fund are provided mainly through tithes and offerings by church members and gift aid.

Objects and Activities

The principal object is the advancement of Christian Faith worldwide and the relief of poverty. To promote any charitable activity for the benefit of the local people. To achieve its objective, the charity adopted the following strategies;

- Conducting Sunday worship services, midweek Bible study and prayer meetings;
- Running seminars in the church with proven ministers of faith to guide members in the various aspects of Christian faith;
- Support for other charities and Christian events; and
- Regular visitation within the local community to provide required support.

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events (e.g., campaigns against domestic violence)
- Welfare support to members and general public
- Various missionary activities

Achievements and Future Developments

This year we have successfully share our Christian faith by promoting positive values to reduce domestic violence in our communities, providing support for struggling families and many more community-oriented events.

As we pursue life transforming programmes and embark on spreading the gospel of Christ, we anticipate transformation in peoples' life and growth in membership that will lead to planting of more parishes.

Indeed, the present level of funding is sufficient to support the continuation of the church objectives.

Financial Reviews

During the period, unrestricted fund of £22,198 was received in voluntary income and total unrestricted fund expended was £14,242, thus resulting in operating surplus of £7,957. Cash in bank at the end of the period was £9,569.

Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with

applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accrual's basis and have been examined by an independent examiner, whose report is also appended.

This report was approved by the Board of Trustees and signed on their behalf by:

On behalf of the charity:

_____ *EEU* _____

Mr Echezona Ejike Udokanma
Trustee

_____ 21/06/2025 _____

Date

INDEPENDENT EXAMINER'S REPORT

Report to the trustees/members of: The Redeemed Christian Church of God (RCCG), The Fruitful Vine

On accounts for the year ended: 3rd December 2024, set out on pages 8 - 13

Charity Number: 1204604

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (1) which give me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed: *O.A.*

Date:

Name: Olalekan Aladesanmi, FAIA

Address: 1 Hendon, Road, Sunderland, SR1 2AN

STATEMENT OF FINANCIAL ACTIVITIES

Year Ending 3rd December 2024

2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOMING RESOURCES				
Donations, Legacies and similar incoming resources	3	22,198	-	22,198
Activities in furtherance of charity's object	4	-	-	-
Total Incoming Resources		22,198	-	22,198
RESOURCES EXPENDED				
Grants Paid	5	2,256	-	2,256
Costs of activities for Charitable objectives	6	4,439	-	4,439
Support costs	7	6,146	-	6,146
Management and Governance Cost	8	1,400	-	1,400
Total Resources Expended		14,242	-	14,242
Net (Resources expended/Incoming Resources)		7,957	-	7,957
Total Funds brought forward		-	-	-
Total Funds carried forward		7,957	-	7,957

STATEMENT OF FINANCIAL POSITION

Year Ending 3rd December 2024

		2024
		Total
	Notes	Funds
Non-current Assets		£
Tangible Assets	9	3,387
		<hr/>
Current Assets		
Cash in Bank		9,569
		<hr/>
		9,569
		<hr/>
Short Term Liabilities		
-Creditors (amount falling due in one year)	10	4,999
		<hr/>
Net Current Assets		4,569
		<hr/>
Net Assets		7,957
		<hr/>
Charity Funds		
Unrestricted		7,957
Restricted		-
Total Charity Funds	11	7,957
		<hr/>
		<hr/>

The financial statements were approved by the Board of Trustees on __21/06/2025__ and were signed on its behalf by:

_____ *EEU* _____

Mr Echezona Ejike Udokanma
Trustee

ACCOUNTING POLICIES

1. Accounting Policy

The fundamental accounting policies, all of which have been consistently applied throughout the year, are set out below:

(a) Scope and Basis of Preparation

The financial statements of RCCG The Fruitful Vine have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

(b) 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

(c) Incoming Resources

All incoming resources are accounted for when the Charity is legally entitled to the funds and the amount can be quantified with reasonable accuracy.

(d) Resources Expended

All expenditure is accrued for on accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

(e) Cash flow

The financial statements do not include a cash flow statement because the church, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

(f) Tangible Fixed Assets and Depreciation

Depreciation is charged on an annual rate on a reducing balance basis in order to write off each asset over its estimated useful life.

Asset Category	Annual Rate
Fixtures and Fittings	20% on cost
Equipment	20% on cost

(g) Taxation

2) The charity is exempt from corporation tax on its charitable activities.

NOTES

2024

	Unrestricted Funds	Restricted Funds	Total Funds
3. Donation, Legacies and Similar Incoming Resources	£	£	£
Tithes	8,832	-	8,832
Offering	7,039	-	7,039
Thanksgiving	551	-	551
First Fruits	500	-	500
Seed of faith	1,038	-	1,038
Welfare	1,285	-	1,285
Projects	2,269	-	2,269
Others	684	-	684
	22,198	-	22,198

2024

	Unrestricted Funds	Restricted Funds	Total Funds
4. Activities in Furtherance of Charity Object	£	£	£
Grant Received - Gift aid scheme	-	-	-
	-	-	-

2024

	Unrestricted Funds	Restricted Funds	Total Funds
5. Grants Paid (Institutional and Non-institutional)	£	£	£
RCCG - World Evangelical Mission	200	-	200
RCCG - Central Office Fund	600	-	600
RCCG - Area Dues	350	-	350
Youth and Young Adults (YAYA)	600	-	600
Relief Fund	346	-	346
Africa Mission	160	-	160
	2,256	-	2,256

2024

	Unrestricted	Restricted	
	Funds	Funds	Total Funds
	£	£	£
6. Cost of Activities for Charitable Objectives			
Rent	4,439	-	4,439
	4,439	-	4,439

2024

	Unrestricted	Restricted	
	Funds	Funds	Total Funds
	£	£	£
7. Support Costs			
Accommodation	545	-	545
Postage/Stationeries	50	-	50
Travel /Transport	423	-	423
Welfare/Hospitality	2,084	-	2,084
Printing	679	-	679
Insurance	420	-	420
IT expenses - internet, website and mobile	493	-	493
Depreciation	1,452	-	1,452
	6,146	-	6,146

2024

	Unrestricted	Restricted	
	Funds	Funds	Total Funds
	£	£	£
8. Management and Governance Cost			
Honorarium	1,010	-	1,010
Continental Ordained Ministers Conference (COMC)	390	-	390
	1,400	-	1,400

9. Non-current Assets: Tangible Assets

	Fixtures & Fittings	Equipment	Total
Cost	£	£	
As at 6 September 2023	-	-	-
Additions	212	4,627	4,839
At 4 December 2024	212	4,627	4,839
Depreciation			
As at 6 September 2023	-	-	-
Charge for the year	64	1,388	1,452
At 3 December 2024	64	1,388	1,452
Net Book Value			
At 3 December 2024	148	3,239	3,387

	2024
	£
10. Creditors: Amount Falling Due Within One Year	4,999

11. Movements in funds

	At 06/09/2023	net movement in funds	At 03/12/2024
	£	£	£
Unrestricted Funds			
General Funds	-	7,957	7,957
Restricted Funds			
Restricted	-	-	-
Total Funds	-	7,957	7,957