

THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)
THE FRUITFUL VINE



REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 3RD DECEMBER 2025

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CORPORATE INFORMATION

Charity Registration Number:	1204604
Principal Address:	30 Bridge Street, Sunderland, Tyne and Wear, SR1 1TQ
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 Mr 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 3 December 2025. The financial statements have been prepared in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (the Charities SORP).

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, "*Charities and Public Benefit*", in reviewing the charity's aims, objectives, and activities.

In particular, the trustees consider that the charity's activities are carried out for the public benefit and that these activities are consistent with the charity's charitable purposes as set out in its governing document.

Governing Document

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

Eligibility for membership of the charity and for appointment as a member of the Board of Trustees is determined in accordance with the provisions of the CIO constitution. The trustees are responsible for the general control and management of the charity and for ensuring that it is administered in accordance with the governing document and applicable 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
Mr 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 charity's income is derived primarily from tithes and offerings from church members, together with Gift Aid reclaimed from HM Revenue & Customs on eligible donations.

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 Seminars
- Welfare support to members and general public
- Various missionary activities

Achievements and Future Developments

- We have been successful in supporting about 17 children and young people, 55 adults from various families to preserve and grow in their Christian Faith and Believe
- We provided one to one counselling and held prayers for people facing various difficulties and hardships ranging from stress, mental health issues, marriage, career and academic guidance, support around knowing what to do in living well in the UK
- Whether it's food or non-food products, the Charity is now linked in with Neighbourly which links surplus items to a nationwide network of local good causes ready to collect from anywhere in the UK.

When extra help is needed, our volunteers in RCCG The Fruitful one steps in, with members of the public helping to make sure nothing goes to waste. We distributed over 3000kg worth of food.

- We successfully organised 4 major events targeted to promote family life, improve health and wellbeing of members of our communities such as Summer Barbecue Picnics, Ladies conference amongst others
- We successfully held an online workshop for migrants in the UK which provided valuable information around CV writing, job search, settling in the UK amongst others.
- We purchased a minivan to support with free transport of volunteers to our places of worship and other community outreach

Financial Reviews

During the period, unrestricted fund of £22,551 was received in voluntary income and total unrestricted fund expended was £12,337, thus resulting in operating surplus of £10,337. Cash in bank at the end of the period was £8,132.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities and financial position at the end of the year. In preparing these financial statements, the trustees are required to:

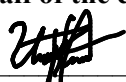
- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy 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 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:



Mr Echezona Ejike Udokanma
Trustee

26/02/2026

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: 3 December 2025, 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.*

Name: Olalekan Aladesanmi, Ph.D., FAIA

Company: Breakthrough Professional Services Limited

Mobile: 07867474330

Date: February 26, 2026

Position: Accounting and Finance Consultant

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

Email: info@breakthroughprofessionalservices.co.uk

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDING 3 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Donations, Legacies and similar incoming resources	3	17,021	-	17,021	22,198
Activities in furtherance of charity's object	4	5,530	-	5,530	-
Total Incoming Resources		22,551	-	22,551	22,198
RESOURCES EXPENDED					
Grants Paid	5	1,860	-	1,860	2,256
Costs of activities for Charitable objectives	6	4,166	-	4,166	4,439
Support costs	7	5,101	-	5,101	6,146
Management and Governance Cost	8	1,210	-	1,210	1,400
Total Resources Expended		12,337	-	12,337	14,241
Net (Resources expended/Incoming Resources)		10,214	-	10,214	7,957
Total Funds brought forward		7,957	-	7,957	-
Total Funds carried forward		18,171	-	18,171	7,957

STATEMENT OF FINANCIAL POSITION

YEAR ENDING 3 DECEMBER 2025

	Notes	2025 Total Funds £	2024 Total Funds £
Non-current Assets			
Tangible Assets	9	4,712	3,387
Current Assets			
Insurance debtor		6,580	-
Cash in Bank		8,132	9,569
		14,712	9,569
Short Term Liabilities			
Creditors (amount falling due in one year)	10	1,253	4,999
Net Current Assets		13,459	4,570
Net Assets		18,171	7,957
Charity Funds			
Unrestricted		18,171	7,957
Restricted		-	-
Total Charity Funds	11	18,171	7,957

The financial statements were approved by the Board of Trustees on 26/02/2026 and were signed on its behalf

by:



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 have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

The financial statements have been prepared on the accruals basis and on the going concern basis.

(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

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
3. Donation, Legacies and Similar Incoming Resources	£	£	£	£
Tithes	10,984	-	10,984	8,832
Offering	3,706	-	3,706	7,039
Thanksgiving	389	-	389	551
First Fruits	241	-	241	500
Seed of faith	250	-	250	1,038
Welfare	-	-	-	1,285
Projects	1,300	-	1,300	2,269
Others	150	-	150	684
	17,021	-	17,021	22,198

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
4. Activities in Furtherance of Charity Object	£	£	£	£
Gift Aid Reclaimed	5,530	-	5,530	-
	5,530	-	5,530	-

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
5. Grants Paid (Institutional and Non-institutional)	£	£	£	£
RCCG - World Evangelical Mission	500	-	500	200
RCCG - Central Office Fund	650	-	650	600
RCCG - Area Dues	110	-	110	350
Youth and Young Adults (YAYA)	-	-	-	600
Relief Fund	100	-	100	346
Daddy GO's Newcastle Visit	500	-	500	-
Africa Mission	-	-	-	160
	1,860	-	1,860	2,256

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
6. Cost of Activities for Charitable Objectives	£	£	£	£
Rent	4,166	-	4,166	4,439
	4,166	-	4,166	4,439

			2025	2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
7. Support Costs				
Accommodation	-	-	-	545
Postage/Stationeries	45	-	45	50
Travel /Transport	19	-	19	423
Welfare/Hospitality	120	-	120	2,084
Printing	235	-	235	679
Vehicle Insurance	2,740	-	2,740	420
IT expenses - internet, website and mobile	208	-	208	493
Vehicle repairs	411	-	411	-
Road tax	144	-	144	-
Depreciation	1,178	-	1,178	1,452
	5,101	-	5,101	6,146

			2025	2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
8. Management and Governance Cost				
Honourarium	510	-	510	1,010
Accounting fees	700	-	700	-
	1,210	-	1,210	1,010

9. Non-current Assets: Tangible Assets

	Fixtures & Fittings	Equipment	Motor Vehicle	Total
	£	£	£	£
Cost				
As at 4 December 2024	212	4,627		4,839
Additions	179	2,325	8,160	10,664
At 3 December 2025	391	6,952	8,160	15,503
Depreciation				
As at 4 December 2024	64	1,388	-	1,452
Charge for the year	65	1,113	-	1,178
	129	2,501	-	2,630
Disposal				
Disposal at cost	-	-	8,160	8,160
At 3 December 2025	-	-	8,160	8,160
Net Book Value				
At 3 December 2025	262	4,451	-	4,712

	2025 £
10. Creditors: Amount Falling Due Within One Year	
Accounting fee	700
Accruals	553
	<u>1,253</u>

11. Movements in funds

	At 04/12/2024 £	Net movement in funds £	At 03/12/2025 £
Unrestricted Funds			
General Funds	7,957	10,214	18,171
Restricted Funds			
Restricted	-	-	-
Total Funds	<u>7,957</u>	<u>10,214</u>	<u>18,171</u>