REDEEMED CHRISTIAN CHURCH OF GOD
FRAGRANCE OF LIFE CONNECTIONS

TRUSTEE'S ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

REDEEMED CHRISTIAN CHURCH OF GOD

FRAGRANCE OF LIFE CONNECTIONS

	Page
Corporate Information	3
Board of Trustee's Report	4
Independent Examiner's Report	8
Statement of Financial Activities	9
Statement of Financial Position	10
Accounting Policies	11
Notes	12

Corporate Information

Registered Charity Number:	1154737
Principal Office:	53 Phoenix Drive Letchworth Garden City SG6 1FY
Parish Pastor:	Pastor Frank Williams
Board of Trustees:	Adetoyese Adedeji Monisola Osibogun Omotunde Oluremi Williams
Bankers:	Santander UK Plc

Board of Trustee's Report

1.0 Introduction

The Board of Trustees present their report and accounts for the year ended 31st December 2025. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

1.1 Public Benefit Statement

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

1.2 Structure, Governance and Management

1.2.1 Governing Document

The charity is constituted as a trust and governed by its Trust Deed dated 01 August 2013.

1.2.2 Trustee Appointments

Trustees are appointed under the terms of the articles.

1.2.3 Induction and Training Policies

The induction process for a newly appointed trustee comprises an initial meeting with the Trustees, followed by short meetings with the Parish pastor on the powers and responsibilities of the Trustees.

1.2.4 Organisational Structure and Decision Making

The charity is organised so that the Trustees meet regularly to manage its affairs. The Parish pastor manages the day to day administration of the church.

1.2.5 Related Party Relationships

RCCG Fragrance of Life Connections is a parish of The Redeemed Christian Church of God which has parishes all over the world. The parish's relationship with other parishes is governed by an 'Agreement for Common Purposes'.

1.2.6 Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied the systems are in place to mitigate our exposures to the major risks.

Board of Trustee's Report

2.0 Objectives and Global Outreach

2.1 Objectives 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 objectives, the church adopted the following strategies:

- Running seminars in the church with proven ministers of the faith to guide members in the various aspect of Christian faith,
- Support for other charities and Christian events,
- Providing aid and food relief, and
- Involvement in economic and community development

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events
- Welfare support to members and general public, and
- Various missionary activities

2.2 Public Benefits

Apart from its Church activities, the charity's activities are geared towards supporting the programmes of our local council, promoting cohesion in our community, and positively impacting the lives of the young people and the elderly.

2.3 Grant Making Policies

The church supports visiting ministers of the gospel both within and outside the United Kingdom. Support is also given to RCCG Central Office, World Evangelism Mission, Festival of Life, RCCG Province and other RCCG Programmes. The church supports other charities and missionary that shares its objects in advancement of Christian faith and relief of poverty. The church gives occasional grants to congregational members who are in need.

2.4 Contributions Made by Volunteers

The church is grateful for the unstinting efforts of its volunteers who are involved in providing services for the charity. It is estimated that over 3000 hours are provided by volunteers during the year. If this is conservatively valued at £12.21 per hour, the volunteer's effort will amount to over £36,630.

Board of Trustee's Report

2.5 Achievement and Performance

The church continues to enjoy tremendous growth in its physical and spiritual life during the year, and in the advancement of Christian faith in accordance with the doctrines set out in the Statement of Faith as contained in our Trust deed.

Activities during the year 2025 included the following:

- Mothering Sunday 30th March - celebrated women in the Community.
- Easter Sunday 20th April - Fellowship Sunday
- Pentecost Sunday 8th June – Fellowship Sunday
- Father's Day 15th June - celebrated men in the Community
- TTA Women's Breakfast Conference 21st June.
- Multicultural Day 24th August - Family Fun Day
- Hallow Him Concert 31st October.
- Remembrance Sunday 9th November.
- Christmas Cheer 21st December - Hamper Distribution
- Crossing over to the New Year 31st December

3.0 Financial Reviews

During the period, the charity received £50,800 in total income which includes gift aid receivable of £18,943. Total resources expended was £39,241 thus resulting in a surplus of £11,559. Cash at the end of the period was £23,198.

3.1 Principal Funding Sources

Funding has been provided mainly through tithes and offerings by church members. Pledges are also taken for specific projects. In the year funds were raised towards the church building project.

3.2 Reserves Policy

The Trustees' policy is to have unrestricted and uncommitted funds (free reserves) to cover 3 to 6 months of resources expended. They feel that this would enable the current activities to continue if there is a significant drop in funding. It would obviously be necessary to then consider how the funding would be replaced or activities changed.

3.3 Investment Policy

The Trustees have decided that at present, funds should be retained in Banks and Building Societies, and as far as possible in interest bearing accounts.

4.0 Future Development

Our charity continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is always seeking to grow in membership and continue to develop its members to make life-changing impact in society.

Board of Trustee's Report

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 accruals basis and have been examined by an independent examiner, whose report is also appended.

This report was approved by the Board of Trustees on 10 October 2026 and signed on their behalf by:

Full Name: Monisola Osibogun

Signature:

Position: Secretary

Date: 30 October 2026

Independent Examiner's Report

Report to the trustees/members of: The Redeemed Christian Church of God Fragrance of Life Connections

On accounts for the year ended: 31st December 2025

Charity No: 1154737

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all 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:  **Date:** 30 October 2026

Name: Tobi Labeodan, for and on behalf of Chedders Ltd

Relevant professional qualification(s) or body (if any): ACCA

Address: Ground Floor, Synium House, r/o 94-96 High Street, Henley in Arden B95 5FY

Statement of Financial Activities: Year Ended 31st December 2025

	Notes	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total Funds	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds
Income:		£	£	£	£	£	£
Donations and legacies	**1**	31,857		31,857	43,089	-	43,089
Other income (Grants)	**1**	18,943	-	18,943	9,486	-	9,486
Total Income		**50,800**	**-**	**50,800**	**52,575**	**-**	**52,575**
Total Income		**50,800**	**-**	**50,800**	**52,575**	**-**	**52,575**
Expenditures on:							
Charitable Activities	**2**	22,971	-	22,971	25,167	-	25,167
Other Charitable Activities	**2**	7,218	-	7,218	7,600	-	7,600
Other Costs	**2**	9,052	-	9,052	6,571	-	6,571
Total Expenditures		**39,241**	**-**	**39,241**	**39,338**	**-**	**39,338**
Net income/(expenditure)		**11,559**	**-**	**11,559**	**13,237**	**-**	**13,237**
Transfers between funds							
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets				-			-
Gains/(losses) on investment assets				-			-
Net movement in funds		**11,559**	**-**	**11,559**	**13,237**	**-**	**13,237**
Reconciliation of funds:							
Total funds brought forward at 1 January		17,922	-	17,922	4,685	-	4,685
Total funds carried forward at 31 December		**29,482**	**-**	**29,482**	**17,922**	**-**	**17,922**

Statement of Financial Position: Period Ending 31st December 2025

	Notes	2025	2024
		£	£
Fixed Asset			
Tangible assets	**3**	8,761	854
Total Fixed Asset		**8,761**	**854**
Current Assets			
Loans & Advances		500	500
Accrued Income		4,776	9,486
Cash at bank and in hand		23,198	13,014
Other Debtors		-	-
Total Current Assets		**28,474**	**23,000**
Creditors: amounts falling due within one year			
Other Creditors			-
Other Current Liabilities		3,865	5,932
Total Creditors: amounts falling due within one year		**3,865**	**5,932**
Net current assets (liabilities)		**24,608**	**17,068**
Total assets less current liabilities		**33,369**	**17,922**
Creditors: amounts falling due after more than one year			
Bank loans and other finance (long term)			
Other Non-Current Liabilities - Vehicle finance		3,888	
Total Creditors: amounts falling due after more than one year		**3,888**	**-**
Total net assets (liabilities)		**29,482**	**17,922**
The funds of the charity:			
Restricted Reserve			
General reserves		17,922	4,685
Surplus/(Deficit) for the year		11,559	13,237
Total charity funds		**29,482**	**17,922**

Accounting Policies

Scope and Basis of the Financial Statements

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities published in March 2005.

Income

Revenue is recognised in the period in which the charity is entitled to receipt once the amount can be measured with reasonable certainty.

Expenses

Expenditure is included in the Statement of Financial Activities (SoFA) on an accruals basis and is recognised at the point when a legal or constructive obligation arises. The majority of costs are directly attributable to specific activities. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fixed assets

Fixed assets with an individual purchase of £500 or more are capitalised and stated at cost less depreciation which is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Vehicles	25%
Equipment	25%

Notes to the Financial Statements: Year Ended 31st December 2025

1. Income

	2025	2024
Income	**£**	**£**
Donations and legacies	31,857	43,089
Restricted Income	-	-
Total donations & legacies	**31,857**	**43,089**
Other income		
Gift Aid Receipts	18,943	9,486
Other income	-	-
Total other income	18,943	9,486
Total Income	**50,800**	**52,575**

2. Expenditures

	2025	2024
Charitable Activities	**£**	**£**
Premises	3,591	4,186
Utilities	438	430
Travel	23	181
Motoring & Transportation	4,254	3,244
Insurance	643	643
Administration	3,459	4,642
Advertising	480	446
Operations	7,289	7,418
Finance Charges	89	97
Depreciation	1,905	225
Honorarium	800	3,655
Total Charitable Activities	**22,971**	**25,167**
Other Charitable Activities		
Outreach	1,164	390
Central Office	4,465	5,539
Welfare & Benevolence	549	880
Charitable Donations	1,040	791
Total Other Charitable Activities	**7,218**	**7,600**
Other Costs		
Professional fees and services	9,052	6,571
Accountancy fees	-	-
Legal fees	-	-
		-
Total Other Costs	**9,052**	**6,571**

3. Tangible Assets

	Property	Vehicles	Equipment	Fixtures & Fittings	Total
Cost	**£**	**£**	**£**	**£**	**£**
At 1st Jan 2025	-	-	1,079	-	**1,079**
Additions	-	9,812	-	-	**9,812**
Disposals					**-**
Revaluations					**-**
At 31st Dec 2025	**-**	**9,812**	**1,079**	**-**	**10,891**
Depreciation					
At 1st Jan 2025	-	-	225	-	**225**
Charge for the year	-	1,635	270	-	**1,905**
Disposals					**-**
At 31st Dec 2025	**-**	**1,635**	**495**	**-**	**2,130**
Net Book Value					
At 31st Dec 2025	**-**	**8,177**	**584**	**-**	**8,761**
At 31st Dec 2024	**-**	**-**	**854**	**-**	**854**

4. Related Party Transactions

During the year, the church made donations and contributions to other RCCG and charitable organisations as shown in note 2 above under Other Charitable Activities.

5. Trustee Remuneration & Expenses

During the year, there were no payments or reimbursement of expenses to trustee members.