VICTORY CHRISTIAN CENTRE

(ASSEMBLIES OF GOD)

BRACKNELL

TRUSTEES REPORT AND ACCOUNTS

2025

Prepared by: Kaxton Advisory

TRUSTEES REPORT AND ACCOUNTS

VICTORY CHRISTIAN CENTRE
21 CLAYTON GROVE
BRACKNELL
BERKSHIRE
RG12 2PT

VICTORY CHRISTIAN CENTRE - ASSEMBLIES OF GOD, BRACKNELL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2025

The trustees of the charity present their report with the financial statements of the charity for the year ended 31st December, 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Charity Number: **1170120**

Registered Office:
21 Clayton Grove
Bracknell
Berkshire
RG12 2PT

Trustees:

Rev Samuel Boateng	Trustee (Chairman)
Mr William Opoku Agyeman	Trustee
Mr Gabriel Akom Ankobrey	Trustee

Independent Examiners:
Kaxton Advisory Ltd
Suite 6
The Generator Business Centre
Surrey
CR4 3FH

Bankers:
Lloyds Bank
25 Gresham Street,
London
EC2V 7HN

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governance

The church is governed by a Constitution and the Church Council, as defined by the Charities Act 2011.

Membership of trustee board:

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

Organizational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Branch Pastor has the responsibility for the day-to-day operational management of the church supported by the Assistant Pastor elected by the branch.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church

OBJECTIVES AND ACTIVITIES:

Objectives - For the Benefit of the public

a) To advance the Christian faith in accordance with the statement in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.
b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counseling and support in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit
c) To advance education in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.

ACHIEVEMENTS AND PERFORMANCE:

***Achievements**:*

a) The church maintained its multi-cultural status. Congregants are made of multi-racial people.
b) The worship team has grown in evangelizing through music.
c) Children Ministry is one core focus of the church to help raise future generations of power within the local community.
d) End-of-year service was held for the Church and people from community.
e) The Church continues to support people's spiritual and physical needs within the community and elsewhere.
f) The church continuously engaged in training and education of members through conferences.
g) The church supports education of youth and children by organizing English and Twi tuition classes regularly.

FINANCIAL REVIEW:

Church Finances:

The church finance committee was responsible for the financial planning during the year. The church was able to raise **£47,650** and incurred a total cost of **£36,528** during the year. This gave a surplus of **£11,123** for the financial year. The church council invested the surplus cash in a fixed deposit. Members are encouraged to donate generously to support the church activities.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Board:



Mr Gabriel Akom Ankobrey

6th October, 2026.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VICTORY CHRISTIAN CENTRE - ASSEMBLIES OF GOD, BRACKNELL

I report on the accounts of the Church for the year ended 31st December, 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to12

This report is made solely to the Trustees Board in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church and the Church's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They 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 Commissioner (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 report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner.

An examination includes a review of the accounting records kept by the Church 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 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 gives 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 ;and
□□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 to enable a proper understanding of the accounts to be reached.

EMMANUEL ASHILEY. MSc. ACCA
KAXTON ADVISORY LTD
SUITE 6
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH

Kaxton Advisory

Signed:..Kaxton.....

VICTORY CHRISTIAN CENTRE ASSEMBLIES OF GOD- BRACKNELL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	General Funds £	Restricted Funds £	2025 Totals £	2024 Total £
INCOMING RESOURCES					
Voluntary Income	**2**	47,650	0	47,650	44,813
				0	
Total		**47,650**	0	**47,650**	**44,813**
RESOURCES EXPENDED					
Charitable Expenditure:					
Administration & Management	**3**	36,528	0	36,528	39,234
Total		**36,528**	0	**36,528**	**39,234**
Net Incoming Resources		11,123	0	11,123	5,579
				0	
Movement in Funds				0	
Net Incoming Resources		**11,123**	0	**11,123**	5,579
Balance brought forward		76,705	0	76,705	71,126
Transfers				0	
Balance Carried Forward		**87,828**	**0**	**87,828**	**76,705**

VICTORY CHRISTIAN CENTRE ASSEMBLIES OF GOD-BRACKNELL
BALANCE SHEET AS AT 31ST DECEMBER 2025

	Note	2025 £	2024 £
Non-Current Assets			
Fixed Assets	4	7,097	8,521
		7,097	**8,521**
Current Assets			
Bank (LloydsTSB)		11,447	14,021
Investment		74,238	70,000
Total Assets		**85,685**	**92,542**
Creditors: Amount falling due Within 1 year	5	1,199	1,798
Net Current Assets		**84,486**	**82,223**
Creditors: Amount falling due After 1 year		3,755	14,038
Net Assets		**87,828**	**76,705**
Funds			
General funds and reserves		87,828	76,705
		87,828	**76,705**

Approved by the board Council on 18/10/2026 And signed on its behalf by

Trustee .....

Trustee .....

NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:
The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are show at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources:
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary Income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognized when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.
Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred in support of expenditure on the objects of the charity and include project management.

2. INCOMING RESOURCES :

	General Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
Voluntary Income	£	£	£	£
General Fund				
General Offering	17,366	-	17,366	27,392
Tithes	16,786	-	16,786	14,122
Thanks Giving	880	-	880	854
Donations	2,094	-	2,094	1,825
Harvest	9,870	-	9,870	620
Other	653		653	
Totals	**47,650**	**-**	**47,650**	**44,813**

3. RESOURCES EXPENDED:

	Management & Admin	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Rent/ Rates	14,741	-	14,741	6,224
Donations	1,230	-	1,230	5,454
Welfare	1,257	-	1,257	4,920
Pastoral Care	8,800	-	8,800	6,400
Repairs & Maintenance	200	-	200	820
Travel & Transport / Fuel	2,286	-	2,286	2,680
Insurance	1,407	-	1,407	1,334
Accountancy	599	-	599	599
Stationery/postage	370	-	370	1,745
Instrumentalist	450	-	450	3,150
Administration Cost	1,354	-	1,354	1,525
Telephone / Fax	-	-	-	147
Evangelism	701	-	701	655
Youth and Children Programme	1,575	-	1,575	1,709
Depreciation	1,558	-	1,558	1,870
Totals	**36,528**	**-**	**36,528**	**39,234**

VICTORY CHRISTIAN CENTRE - BRACKNELL
NOTES TO FIXED ASSETS AS AT 31ST DECEMBER, 2025

4: FIXED ASSETS

	Musical Instruments	Computer	Mini Van	Total
Cost as at 1st January 2025	15,263	1,709	8,445	25,417
Additions	134	-	-	134
Disposal				
Balance as at 31st Deecmber 2025	**15,397**	**1,709**	**8,445**	**25,551**
Depreciation/Rate				
As at 1st January 2025	7,347	1,105	8,444	16,896
Charge for the year	1,449	109	0	1,558
Balance as at 31st December 2025	**8,796**	**1,214**	**8,444**	**18,454**
Net Book Value				
As at 1st January 2025	7,916	604	1	8,521
As at 31st December 2025	**6,601**	**495**	**1**	**7,097**

5. CURRENT LIABILITIES

Accountancy Fee	399.00
Independent Examination	200.00
	599.00