CHARITY REGISTRATION NUMBER: 1171221

The Redeemed Christian Church of GOD CRA

Unaudited Financial Statements

31 December 2025

GM ACCOUNTANCY
Certified Accountants
472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of GOD CRA

Financial Statements

Year ended 31 December 2025

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The Redeemed Christian Church of GOD CRA

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Chair's report

The trustee of the Redeemed Christian church of God Covenant Restoration assembly are pleased to present these annual report and financial statement of charity for the year ending 31th December 2018.This is to meet the requirement for the account submission to the charity commission. In preparing this report the guidance and requirement issued by the charity commission have been followed.

Reference and administrative details

Registered charity name	The Redeemed Christian Church of GOD CRA
Charity registration number	1171221
Principal office	
The trustees	
	Mr Adegoke Mr Odusami Mr Arowolo
Independent examiner	Godfrey Massa (Certified Accountant) 472 BEARWOOD ROAD SMETHWICK WEST MIDLANDS ENGLAND B66 4HA

Objectives and activities

We are a friendly, diverse community church in the heart of Worcester, we seek to fulfil our objectives through extensive relevant programs in and outside the community. We believe in the propagation of the gospel of the lord Jesus and to lead people to a growing relationship and fellowship in Christ Jesus. Our vision is the continuous growing of doctrinal teaching,Church planting and transformation, helping the needy and advancing the church faith within our community in Worcester and environ.

TO SPREAD AND PROPAGATE THE FULL GOSPEL OF OUR LORD JESUS CHRIST AND PRIMARILY BUT NOT EXCLUSIVELY THE FUNDAMENTAL TRUTHS SET FORTH IN OUR CONSTITUTION

The Redeemed Christian Church of GOD CRA

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities *(continued)*

Our church continue to grow with different programmes and activities carried out during the course of the year to impact the life of the parishioners and the community at large. Our aim is to fulfil our calling in the lord Jesus, which is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission, which is to Worship and to celebrate God's love, Learning and caring,Service to be a good neighbour to people in need and Evangelism to make more followers of Jesus Christ. We continue to have our services in the morning and a mid week service on Wednesday, a breakfast prayer meeting on the first Saturday of the month and a monthly prayer meeting every last Friday of the month. We also have the children and youth church with different activities and programmes organised for that age group. We have also been working closely with other churches and organisation with in the community. Most especially the Gideon bible society. We also have the Beacon group that meet in the church every Tuesday to fellowship and attend to the need of the homeless and those coming out of drugs and substance abuse. During the year we also had significant improvement to our worship Auditorium with new fittings, a new place for the youth and the media team with purchase of new music equipment for the choirs team. Social Action The welfare team meet regularly to organise activities that benefit the church member and our local community, The beacon group go out on trips regularly. We hosted end of the year party and invited the less privilege in the community, we also go out the evangelise and speak to people at the city centre

We are mindful of the trust assigned to us when church member donate and give to the charity .It is important that we do not jeopardise our main source of income and maintain a solid case for support. Financial protocols and disciplines have been well established, and performance at all levels is a specific matter of verification during annual audit process. Discipline in process is critical in maintaining the high integrity levels which are foundational to encouraging the trust of ours member. The charity income are mostly from voluntary donations and giving by church members and those visiting and attending our services. Donation for the year ending 31th December 2018 was ——

Trustee
Signature Dr O Odusami
Pst Joshua Arowolo
Pst Niyi Adegoke

The trustees' annual report was approved on 29/10/2026 and signed on behalf of the board of trustees by:

Mr Arowolo
Trustee

The Redeemed Christian Church of GOD CRA

Independent Examiner's Report to the Trustees of The Redeemed Christian Church of GOD CRA

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Redeemed Christian Church of GOD CRA ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

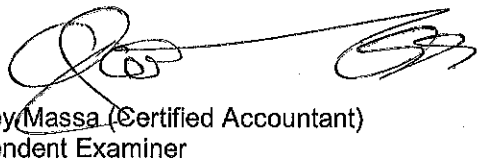
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Godfrey Massa (Certified Accountant)
Independent Examiner

472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

The Redeemed Christian Church of GOD CRA

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	85,905	85,905	93,451
Total income		85,905	85,905	93,451
Expenditure				
Expenditure on charitable activities	5,6	86,847	86,848	99,259
Total expenditure		86,847	86,848	99,259
Net expenditure and net movement in funds		(942)	(943)	(5,808)
Other recognised gains and losses				
Other recognised gains/(losses)		44,297	44,297	44,297
Net movement in funds		43,355	43,354	38,489
Reconciliation of funds				
Total funds brought forward		(1,498)	(1,498)	4,310
Total funds carried forward		41,857	41,857	42,798

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

The Redeemed Christian Church of GOD CRA

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10	39,216	39,216
Current assets			
Cash at bank and in hand		2,640	3,583
Net current assets		2,640	3,583
Total assets less current liabilities		41,856	42,799
Funds of the charity			
Restricted funds		–	(2,000)
Unrestricted funds		41,857	44,798
Total charity funds	11	41,857	42,798

These financial statements were approved by the board of trustees and authorised for issue on 29/10/2026, and are signed on behalf of the board by:

Mr Arowolo
Trustee

Yahoo Mail: Search, organise, conquer

The Redeemed Christian Church of GOD CRA

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(943)	(5,808)
Adjustments for:		
Interest payable and similar charges	–	1,692
Cash generated from operations	(943)	(4,116)
Interest paid	–	(1,692)
Net cash used in operating activities	(943)	(5,808)
Net decrease in cash and cash equivalents	(943)	(5,808)
Cash and cash equivalents at beginning of year	3,583	9,391
Cash and cash equivalents at end of year	2,640	3,583

The notes on pages 7 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Vesta Tilley House, Lowesmoor, Worcester, WR1 2RS, Worcestershire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3. **Accounting policies** *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations and Legacies	61,310	61,310	68,814	68,814
Donations type 3	24,595	24,595	–	–
Grants				
HMRC Gift Aid	–	–	24,637	24,637
	85,905	85,905	93,451	93,451

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Activities Funded By Church Donations	86,847	–	86,848

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities Funded By Church Donations	97,260	2,000	99,259

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	**Total funds 2025**	Total fund 2024
	£	**£**	£
Activities Funded By Church Donations	86,848	86,848	99,259

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Operating lease rentals	1,078	–

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	5,400	5,400

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

10. Tangible fixed assets

	Plant and machinery	Motor vehicles	Equipment	**Total**
	£	£	£	**£**
Cost				
At 1 January 2025 and 31 December 2025	31,661	6,900	655	39,216
Depreciation				
At 1 January 2025 and 31 December 2025	–	–	–	–
Carrying amount				
At 31 December 2025	31,661	6,900	655	39,216
At 31 December 2024	31,661	6,900	655	39,216

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Gains and losses	**At 31 December 2025**
	£	£	£	£	£
General funds	(1,498)	85,905	(86,847)	–	(2,440)
Unrestricted fund 7 - desc in a/cs	–	–	–	44,297	44,297
	(1,498)	85,905	(86,847)	44,297	41,857

	At 1 January 2024	Income	Expenditure	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	4,310	93,451	(97,260)	–	501
Unrestricted fund 7 - desc in a/cs	–	–	–	44,297	44,297
	4,310	93,451	(97,260)	44,297	44,798

12. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	**At 31 Dec 2025**
	£	£	£
Cash at bank and in hand	3,583	(943)	2,640

The following pages do not form part of the financial statements.

The Redeemed Christian Church of GOD CRA

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations and Legacies	61,310	68,814
Donations type 3	24,595	–
HMRC Gift Aid	–	24,637
	85,905	93,451
Total income	85,905	93,451
Expenditure		
Expenditure on charitable activities		
Wages and salaries	5,400	5,400
Operating leases	1,078	–
Rent	11,776	11,200
Rates and water	350	4,280
Light and heat	919	3,875
Repairs and maintenance	24,167	34,943
Insurance	915	846
Other establishment	3,248	–
Other motor/travel costs	6,162	10,694
Legal and professional fees	2,400	4,175
Telephone	705	–
Other office costs	5,323	4,211
Interest on debenture loans	–	1,692
Catering and Entertainment	14,240	6,406
Stationery	–	2,145
COF	380	380
World Evangelical	–	5,200
Donnations To Local Parishes	3,116	3,058
World Evangelical Ministries	4,500	–
Website	175	169
Shrubby Studio	1,399	–
Zoom	595	585
	86,848	99,259
Total expenditure	86,848	99,259
Net expenditure	(943)	(5,808)

The Redeemed Christian Church of GOD CRA

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activities Funded By Church Donations		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	5,400	5,400
Direct charitable activity 1 - operating leases	1,078	–
Rent	11,776	11,200
Direct charitable activity 1 - rates & water	350	4,280
Light & heat	919	3,875
Repairs & maintenance	24,167	34,943
Insurance	915	846
Cleaning and Decorations	3,248	–
Other motor/travel costs	6,162	10,694
Legal and professional fees	2,400	4,175
Telephone	705	–
Direct charitable activity 1 - other office costs	5,323	4,211
Bank Charges	–	1,692
Catering and Entertainment	14,240	6,406
Stationery	–	2,145
COF	380	380
World Evangalical	–	5,200
Donnations To Local Parishes	3,116	3,058
World Evangelical Ministries	4,500	–
Website	175	169
Shrubby Studio	1,399	–
Zoom	595	585
	86,848	99,259
Expenditure on charitable activities	86,848	99,259