Company registration number: SC472165
Charity registration number: SC031429

REDEEMED CHRISTIAN CHURCH OF GOD- FOUNTAIN OF LOVE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

A7 Accountants
Centurion Court
North Eplanade West
Aberdeen
AB11 5QH

Redeemed Christian Church Of God- Fountain Of Love
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Redeemed Christian Church Of God- Fountain Of Love
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr Olufemi Komolafe - Trustee Mr Emmanuel Marcus - Trustee Mrs Olubunmi Okhuoya - Trustee Mr Reuben Yaktal - Chairman Mr Wilfred Emmanuel - Secretary (resigned 01/06/2026)
Charity Number	SC031429
Company Number	SC472165
Principal Address	29-31 Palmerston Road Aberdeen AB11 5QP
Registered Office	29-31 Palmerston Road Aberdeen AB11 5QP
Independent Examiner	Simbarashe Madzima ACMA CGMA A7 Accountants Centurion Court North Eplanade West Aberdeen AB11 5QH
Bankers	The Royal Bank of Scotland 40 Albyn Place Aberdeen AB10 1YN
Solicitors	Solicitors Direct 479 Great Western Road Aberdeen AB10 6NN

Redeemed Christian Church Of God- Fountain Of Love
Company No. SC472165
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

Our purpose as recorded in our constitution is to promote the Christian Faith and its values amongst our members and the community at large throughout Scotland.

The objectives are summarised in our mission statement: "To care for one another and those around us and to reach out with love of Christ to a world that is hurting and insecure and to get ready for the coming of our Lord and Saviour Jesus Christ".

These objectives are charitable and operate for the public benefit. The charity pursues these objectives by operating owned premises on Palmerston Road and Stell Road, Aberdeen, and a rented premises at Peterhead.

The charity's activities have since returned to normalcy post the COVID-19 pandemic years, while still maintaining a good online presence, and therefore adopting a hybrid format, that is face-to-face and online, for its activities.

The social media platforms being used to broadcast the charity's various activities and programmes are mainly Livestream, YouTube, Facebook, Instagram, X (formerly Twitter), WhatsApp Channel, Snapchat, TikTok, and Threads, under the hashtag #FOLRCCG.

Public Benefit

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)'s guidance on public benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The charity continued with pursuance of the objectives from the centres noted above. Significant activities that contributed to the achievement of these objectives were:

1. Charity in the Community

Street Walk
The charity engaged in evangelism and provision of free hot soup and bread on Sunday evenings on the streets of Aberdeen. However, the street walk evangelism was suspended in 2020 due to the COVID-19 restrictions, and is yet to be reinstated.

Counselling
The function is being carried out by the various qualified pastors.

Christmas Hampers
The charity resumed the distribution of Christmas hampers to families in need over the festive season in 2022. The charity distributed 80 hampers in both 2024 and 2025.
We supported the Aberdeen Drug Action with hampers and also the Aberdeen City Council's temporary accommodation residents.

Rising Light after School Club (RLASC)
The registration of the club was cancelled effective 31 August 2022, due to lack of resource to run the club effectively.

Social Media
The charity continues to expand its digital territory across Facebook, YouTube, Instagram, X (formerly Twitter), TikTok, and Threads. Our online presence under #FOLRCCG has grown steadily and become a space where people can encounter the gospel, find encouragement, and connect with our church community.

Our social media mission is:

- Creating a welcoming online environment for Scripture, reflection, and spiritual upliftment.
- Highlighting church events and initiatives to inspire participation and strengthen bonds.

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Main Achievements - continued

- Making our services accessible through consistent livestreams on Facebook and YouTube.
- Sharing clear, friendly information that helps newcomers feel embraced and supported.
- Reaching seekers with uplifting Christian content and intentional hashtag engagement.
- Building fellowship by connecting both regular attendees and new followers meaningfully.

During the year, we experienced growth on our social media platforms as follows:

- Facebook – 2,559 followers
- Instagram – 1,503 followers
- X (formerly Twitter) – 230 followers
- YouTube – 13,221 subscribers
- TikTok – 594 followers
- Threads – 314 followers

We continue to see consistent engagement across platforms, with members and visitors alike participating in services, events, and online fellowship. The digital ministry remains a vital part of our outreach and community building efforts.

2. Ministry Events (Internal)

Several events were organized during the year to promote the Christian faith.

Church Plants
One new parish was planted in 2025 and focus was given to sustaining and strengthening existing parishes, following the COVID-19 pandemic era. RCCG Living Light Church was planted on 09th February 2025.

Children (Junior Church)
In 2025, our Junior Church (Ages 2 to 11), enjoyed stability in the number of children who worshipped God with us.

We continued to grow in teacher & volunteer numbers, as well as parent engagements. We were also able to run full day training events for the teaching teams.

We improved our surroundings and also updated the ambience by repainting the whole floor. We also changed some of our equipment and continued to update the space created previously for our children with additional support needs. We continued in our mandate of "No child left behind".

Fun Factory
Fun Factory continued to grow during the year. This is an outreach initiative run by the Junior Church geared towards engaging children of primary school age with games and fun activities. This is intended to share the love of God with children who don't get the chance to come to church often or at all. Also, to encourage them in caring for one another within the community.

Fun Factory is now fully organised in conjunction with House Fellowships and Parishes planted by Fountain of Love. Thankfully in 2025, in partnership with the House Fellowships, we went to more neighbourhoods of Aberdeen city and Aberdeenshire. All the programmes were well run & attended.

Teens Church
The Teens Church caters for the spiritual needs of 12-year-old, pre-teens in Secondary Schools and teenagers up to age 18.

The weekly scheduled Sunday in-person services continued in 2025. The Sunday attendance averaged 90 weekly, higher than 84 in 2024.

We also organised the teens for service effectively in two main functions - choir and technical teams, with room for growth in the future.

In 2025, the Teens Church also engaged the teenagers with games and indoor interactive sessions too.

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Main Achievements - continued

The main highlight of our year is the off-site Teens Summer Camp which was held in August 2025. The team of adults led over 60 teens to a camp in Perthshire. We had an amazing 3-day adventure, and all the teens thoroughly enjoyed it and were blessed. We received great feedback from the parents too. A multitude of thanks go to the amazing adult team for giving up time from work for the Summer Camp. The team coordinated the planning before the camp and all activities during the camp with grace and diligence.

In summary, our ministry effort and output in 2025 was a big improvement on the previous year, by GOD's grace.

Young Adults (Limitless)
The young adult ministry has consistently expanded, evidenced by well-attended weekly meetings designed for undergraduate students, postgraduate students, and young professionals both within and beyond the Aberdeen area. The topical discussions held during these meetings have consistently demonstrated relevance and impact. Given the transitional nature of our demographic, we frequently integrate new members while accommodating the departure of existing members who relocate to other cities for professional or personal reasons.

Our online presence remains a strong anchor and outreach vehicle for our message, sharing hope with not just in person attendees but to our online community as well.

Various team building events and outings were held throughout the course of the year to strengthen relationships, as well as encourage physical activity, including various hikes across the beautiful countryside of Scotland.

Christians. Redeemed. Equipped. Empowered. Destined. (CREED)
CREED is the empowerment arm of RCCG Fountain of Love, Aberdeen. CREED equips Christians to realize their maximum potential through the optimal synergy of their spiritual and intellectual capabilities. We seek to empower all Christians to be the godly cutting-edge industry influence in the marketplace, especially in Aberdeen, United Kingdom and the world.

To this end, CREED provides an enabling environment for discussions around idea incubation, career advancement, academic excellence, entrepreneurship and talent development, and challenges conventional thinking while embracing critical and creative thinking in all life endeavours. Our work is organised around three pillars of employability, entrepreneurship and reskilling, with provision for young people and those navigating immigration pathways.

Over the 2024 to 2025 period, CREED delivered 16 events reaching approximately 210 people in-person, in addition to 27 recorded sessions generating more than 3,500 views across entrepreneurship, reskilling, employability, immigration, and Next Gen strands.

Entrepreneurship was the strongest strand with seven events, sixty attendees and 1,300 video views, followed by reskilling with three events, sixty attendees and over 800 views. Employability delivered four events for twenty attendees, immigration content reached 910 views, and two Next Gen sessions brought in seventy young people. A new 10X Podcast was launched in 2025.

Some of the visible impacts are independent recognitions by external bodies. A member won a Scottish EDGE award, one of the most competitive early-stage funding competitions in the United Kingdom, and another selected for an international founder cohort in Singapore.

The year also identified clear needs within the community - the absence of a platform for founders, visa and immigration challenges, gaps in mentoring and documentation, limited access to funding and internships, and the lack of business or job fairs. These findings shaped the plan for the year 2026.

CREED now reaches across generations, professions, and stages - from children encountering technology for the first time, to established professionals changing career, and business founders upscaling, serving both the church membership and wider community without charge.

In doing so, it demonstrates that a parish can be a credible presence in the marketplace, and that the spiritual and intellectual capabilities of God's people brought together produce added value the world recognises on its own terms.

Corporate Social Responsibility / Partnership Development
Fountain of Love Aberdeen registered "The Bridge" charity in April 2021, to carry out its main CSR/Partnership Development initiatives and activities, with focus on managing the charity's social responsibilities and creating strategic partnerships with other organisations.

In 2025, The Bridge executed activities that made positive impact in the lives of members of our community and further establishing strategic partnerships with other organisations.

Some of the charity activities and partnerships in 2025 include:

A) Aberdeen Linking Lives – Loneliness and social isolation continue to have a significant impact on the wellbeing of members of our community. We continue to wrestle this challenge by recruiting volunteers and creating awareness about our services in the community.

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Main Achievements - continued

Our services now cover Aberdeenshire and Moray. Our Café Links now has a drop in sessions once a quarter for our service users to attend and enjoy a meal and the company of others.

The services for 2025 are summarised below:

S/N	Description of Support	Total
1	Number of referrals	35
2	Number of referrals who rejected the scheme	6
3	Number of referrals who elected suspension (from outset)	1
4	Number of referrals linked to volunteers	23
5	Number of referrals who opted out of scheme	3
6	Number of service user deceased	1
7	Number of referrals on waiting list	6
8	Number of home visits for care and risk assessment	31
9	Number of volunteer interest received	30
10	Number of volunteers successfully inducted	26
11	Number successful PVG application	23
12	Number of volunteers yet to be inducted	4
13	Number of volunteers trained but waiting for PVG	3
14	Number of volunteers with PVG waiting to be linked	2
15	Volunteers capacity building	2
16	Number of volunteers left scheme	2
17	Number of volunteers recruited in total	26
18	Volunteers reassigned	3
19	Volunteers who elected temporary suspension	1
20	Café Link events held	11
21	Total attendance at Café Link (service users + volunteers)	198

B) CAP Job Club – The lack of job affects mental health of those out of job and impacts their families. As such, we can't stop supporting folks. In 2025, we ran job clubs online for Palmerston Road centre. In addition, we ran a 12-week job club in person at Torry, Tillydrone Community Campus and Hilton.

Support to the unemployed in 2025 is summarised below:

S/N	Description of Support	Total
1	Registered members	168
2	Conducted mock interview	37
3	CV advice	28
4	Job Interviews	22
5	Coaching	20
6	Found a job	22

C) Restorative Interface & Care (RIC) – We continue to support those who have had encounter with the criminal justice system. We believe this would stop reoffending rate and cut the huge cost to the tax payer. Also, we have in place a transportation service for family members to visit their loved ones at the Grampian at Peterhead. Moreover, we supported one of these folks to participate in the Ultra White-Collar Boxing to raise money for cancer.

D) Funding Applications – To execute our projects, we rely on donations and grants. We secured £ 44,633.00 to run various transformative events. We are optimistic of getting more funds to continue this great work in the community.

E) Aberdeen Scrabble Project – Aberdeen Scrabble Project at the Seaton community centre is a critical project used to tackling isolation and cognitive ability critical to the well-being of the old folks in our city. We are restarting this project that took a break due to demise of some regular attendees.

F) Social Impact Masterclass – Increasing the skill set of individuals in our community so that they could make more positive impact as underpinned the organisation of these workshops to help them identify areas where they could be problem solvers.

Other charity activities and partnerships carried out by the CSR/Partnership Development of Fountain of Love Aberdeen in 2025 include:

A) Celebrate Aberdeen – Our participation at the Celebrate Aberdeen is a critical part of activities in our church calendar. We believe this parade is a lifeline of encouragement to all charities within the city doing great work of keeping our city safe and interesting.

B) African Men Health Talk Series – There were series of talks and spliced with health talks. We took if forward to organising a sports day at the Aberdeen Sports Village for engagement in various sports events. The feedback from these sessions has been quite encouraging.

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Main Achievements - continued

C) African Women Health Talk Series – Women's health is critical considering their role and place in the community. As diverse sessions were organised and focused on their health. The feedback has been amazing.

D) Torry Care Home Church Service – Meeting the spirituals needs of members of the community in the care homes is crucial. As such, we held a Christmas carol service at Torry Care Home.

E) Aberdeen Documentary – We are trusting to wrap up the production of our documentary on Aberdeen as a place where people can come and live, raise a family, do business and prosper. This is our contribution to spotlighting the city to the world. We are getting close to deliver this project.

F) Aberdeen Endowment Trust – We continue to add value to education of young folks in our city by contributing to the Board of Aberdeen Education Trust making positive impact on the lives of these children.

G) Aberdeen Endowment Trust – Inspiring and encouraging students in the city in their studies is paramount. As such, we sponsored the ESOL Award at the Lochside Academy. Brilliant students continue to step to the plate to receive this award.

Others initiatives are the Christmas Hamper distribution and Christmas Carol concert during the festive season.

In conclusion, we continue to seek opportunities and trust God to make Aberdeen a place where all can be safe and prosper.

Drama
The gospel theatre group (Fountain Theatre) had their thirteenth drama festival titled "Summer Grace" after previous editions - Beauty for Ashes (2024), 25th Anniversary three-part docudrama of the history of Fountain of Love Aberdeen church (2023), God of Miracles (2022), Restoration (2021), Divine Peace (2020), God of Restoration (2019), Wonders (2018), The Voice (2017), Future and a Hope (2016), Return to Your First Love (2015), Choices (2014) and Aroko (2012).

Childbirth (Devine)
The charity continued to experience organic growth and was blessed with 21 births (14 boys and 7 girls), including no set of twins. The church continues to offer support to new mothers, expectant mothers, and pregnant women.

House Fellowships
As the church grows, local care cells have been set up to cater for the needs of the church members, more like a home community away from the bigger church. This strengthens the bond between members of the church. The house fellowships were changed to hybrid (in-person and online) format post COVID-19.

11 house fellowships continued in community engagement/partnerships, social/bonding events, evangelistic outreach, and synergy with the children Fun Factory, while 1 house fellowship was not functional.

Christmas Carol
The annual Christmas Carol night themed "Behold Your King" was attended by 885 people in-person. There were also significant online viewers via the charity's social media platforms from several countries. As usual, special guests were also invited from the academia, government, and industry to be part of the Carol night.

The Carol is a major event to lift up the spirit of Aberdeen city during the festive season.

The event has outgrown the present premises of the charity and the charity is considering alternative locations or options, including in-person/online hybrid, and multiple carol nights, to accommodate the growing number of interested attendees for future Christmas carol events.

Other Internal Events
Several internal events were organised during the year to promote the Christian faith and improve the spiritual wellbeing of members and work force. These include Sons of Abraham's prayer meetings, breakfast meetings, and Equip Men's conference; Virtuous Women's prayer meetings and conference; and Mother's Day, Father's Day, and Children's Day special family celebration services.

3. Ministry Events (External)

The charity supported and collaborated with other charities to promote the Christian faith and the charity's core objectives home and abroad.

African Mission United Kingdom (AMUK) Region 1 (Formerly AMSCOT)
The charity has been involved with African Missions United Kingdom (AMUK) Region 1, a CSR initiative of RCCG UK Region 1. In 2025, Africa Missions United Kingdom (AMUK) Region 1 continued to strengthen its commitment to transforming lives and empowering communities across Zimbabwe through a range of strategic interventions. The year's activities reflected a balance of humanitarian outreach, education, and sustainable economic empowerment.

The following projects were completed in Zimbabwe in 2025:
• **Economic Empowerment Programme –** The Mabvuku Poultry Farm Project expanded its reach, trained and supported more families, up to 15 families, to run small-scale poultry enterprises. This initiative improved households' income, provided jobs for local youth, and contributed to food security within the community.

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Main Achievements - continued

• **Water for Life Intervention –** A borehole was drilled at Musvaire Primary School in Rushinga District, Mashonaland Central, providing over 400 pupils and surrounding households with access to safe, clean water. This intervention not only improved health and sanitation but also reduced the burden on children, especially girls, who previously walked long distances to fetch water.

• **Educational Support Initiative –** The Region awarded scholarships to 15 students at Nyamande Primary School, easing the financial burden on vulnerable families and ensuring continuous access to learning. This investment in children represents the mission's long-term vision of breaking the cycle of poverty through education.

Through the educational support initiative, Gaozencia Makuze has completed her third year with a 'Distinction' at Bindura University, Zimbabwe, where she is studying Natural Resource Management. AMUK Region 1 has paid her fees and upkeep for the final year of her university education.

Radio31
Radio31 started broadcasting on 1 December 2014 and the listening audience continues to grow within the city and abroad. Radio31 has listeners in over 20 countries across 6 continents of the world.

Radio31 was successfully registered as a charity in September 2019 and commenced operating as a stand-alone charity effective 1 January 2020, with the objective to redefine media from being just a passive information-sharing medium to one that focuses on improving the lives of people as individuals, members of respective family units and communities, through the love of Christ, music, mentoring and motivation.

Fountain of Love Aberdeen continues to support Radio31, which aligns with its charitable objectives.

RCCG Scotland
Fountain of Love Aberdeen continued to actively support and take part in all the various RCCG Scotland activities and programmes.

4. Administration/Employment

Administration
The Central Services team continues to provide support to both stand-alone parishes and parishes still under the management of Fountain of Love Aberdeen.

Two parishes remain under the management of Fountain of Love Aberdeen in 2025 namely, Alter of Peace Peterhead and Living Light Church Northfield. The Living Light Church Northfield parish was started on 9th February 2025.

There is no change in the composition of the Board of Trustees in 2025.

Employment
There were 9 employees, no leaver, and 1 joiner during the year, plus 2 volunteers.

Attendance
During the year, Sunday service in-person attendance weekly average decreased slightly by 6% to 546 (2024: 581). Likewise, the Mid-week service in-person attendance weekly average decreased slightly by 4% to 164 (2024: 171). There is continuous post COVID-19 psychological and economic recovery in the community.

Also, there were Sunday and Mid-week services regular high online attendance, across the charity's main online social media platforms.

Financial Support
The charity continues to provide financial support to other charities (locally, nationally, and internationally) operating within its objectives. Grant allocation for each year is approved by the board of trustees. Below is a summary of donations made within the year:

S/N	Beneficiary	Amount (£)
1	CHRISTIAN AGAINST POVERTY UK (CAP)	720.00
2	EVANGELICAL ALLIANCE	300.00
3	RCCG CITY OF GOD GLASGOW	1,000.00
4	RCCG HEADQUARTERS NIGERIA	593.00
5	RCCG JESUS HOUSE TORRY	1,000.00
6	RCCG KINGS PALACE PARISH KARLSKRONA, SWEDEN	1,015.00
7	RCCG REGION 8 UK	500.00
8	RCCG SOLID ROCK DERBY	1,000.00
9	THE HOLISTIC WELLBEING SUMMIT FIFE	500.00
10	WYCLIFFE UK	600.00
Total		**7,228.00**

Financial Review

Financial Position

As at 31 December 2025, the level of reserves available for the charity's use (represented by Net Current Assets) was £260,845 (2024 restated: £163,770), which includes £238,727 (2024: £154,042) of bank and cash balances.

The trustees consider that the charity needs to hold Net Current Assets equivalent to three months' expenditure to ensure the on-going delivery of its charitable objectives during any unforeseen downturn in income. The level of reserves available for the charity's use (represented by Net Current Assets) meets that requirement and therefore aim to generate sufficient surpluses in future years to retain the reserves at the required levels.

The income was £741,882 (2024: £683,200). Expenditure for the year was £682,082 (2024: £656,115), giving an income of £59,800 (2024: £27,085).

The stability in income is mainly due to the following:

- The increase in membership due to the pickup of the economic climate post COVID-19, which has increased individuals and families moving to and staying in Aberdeen.
- The proactive and continuous investment in online and social media platforms which supported membership connection to the charity, attendance, and continued donations.

The charity continues to implement strict cash flow management in the expectation and management of surpluses in years to come.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three to six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Going Concern

As at the time of approving the financial statements, the trustees have a reasonable expecttion that the charity has adequate resources to continue in operational existence for the foreseable future. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Principal Funding Sources

The charity's principal source of funding continues to be individuals who attend services and make contributions in the form of freewill offerings, tithes, and other donations. While the charity has returned to full-fledged in-person services since 2022, after COVID-19 restrictions years, the charity continues to receive donations through its online and social media platforms.

Principal Risk and Uncertainties

The trustees have assessed the major risks to which the charity is exposed to. In particular, those relating to the specific operational areas of the charity and its finances.

Risk Management

The trustees have established systems to mitigate these risks through monitoring of reserve levels, ensuring controls exists over key financial systems and by examining the operational risks faced by the charity.

The daily operations of the cahrity are overseen by the Chief Operating Officer, with various layered committed teams in place to manage specific areas.

Future Developments

1. The charity aims to provide services and activities that are relevant to the people on a foundation of Christian ethos and beliefs in a bid to effect change in the moral and spiritual climate of Scotland.
2. A thrust in evangelism and reaching the community with the gospel of Jesus Christ.
3. The charity aims to continue to provide a Youth "Centre" to meet the growing needs of the youth in our congregation and the community.
4. The charity is still looking for a rehabilitation centre or residential homes to house and comprehensively cater for the many clients committed to coming off drugs & alcohol addiction.
5. Continue to progress all existing charitable work being undertaken and look for new opportunities within the community.
6. Open more parishes in Aberdeen & Aberdeenshire.
7. Support other charities financially including non-faith charities.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, the memorandum and article of association.

Trustee Selection Methods

Trustees are selected from members of the church or other people sharing the same vision and are appointed by the agreement of existing trustees.

Induction and Training of Trustees

The trustees have confidence in the experience and ability of the members of the board of trustees to administer the activities of the charity. Inductions and training will be considered on an ongoing and case by case basis, especially in the event of a new trustee being appointed.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Redeemed Christian Church Of God- Fountain Of Love for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Olufemi Komolafe

Trustee
25/09/2026

Redeemed Christian Church Of God- Fountain Of Love
Independent Examiner's Report to the Trustees of Redeemed Christian Church Of God- Fountain Of Love
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

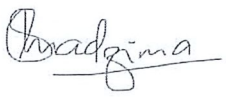
Independent Examiner's Statement
Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simbarashe Madzima ACMA CGMA
25/09/2026
A7 Accountants
Centurion Court
North Eplanade West
Aberdeen
AB11 5QH

Redeemed Christian Church Of God- Fountain Of Love
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	735,437	676,039
Charitable activities:			
Charitable activities		6,445	7,161
		741,882	683,200
EXPENDITURE ON:			
Raising funds	**5**	2	(3)
Charitable activities:	**5**		
Charitable activities		(682,084)	(656,112)
		(682,082)	(656,115)
NET INCOME		59,800	27,085
NET MOVEMENT IN FUNDS		59,800	27,085
RECONCILIATION OF FUNDS:			
Total funds brought forward as previously stated		1,525,722	-
Prior year adjustment		-	1,498,637
Total funds brought forward as restated		1,525,722	1,498,637
TOTAL FUNDS CARRIED FORWARD	**15**	1,585,522	1,525,722

The notes on pages 14 to 19 form part of these financial statements.

Redeemed Christian Church Of God- Fountain Of Love
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	**9**	1,741,960	-	1,741,960	1,788,967
		1,741,960	-	1,741,960	1,788,967
CURRENT ASSETS					
Debtors	**10**	155,657	-	155,657	206,030
Cash at bank and in hand		238,727	-	238,727	154,042
		394,384	-	394,384	360,072
Creditors: Amounts Falling Due Within One Year	**11**	(133,539)	-	(133,539)	(196,302)
NET CURRENT ASSETS (LIABILITIES)		260,845	-	260,845	163,770
TOTAL ASSETS LESS CURRENT LIABILITIES		2,002,805	-	2,002,805	1,952,737
Creditors: Amounts Falling Due After More Than One Year	**12**	(417,283)	-	(417,283)	(427,015)
NET ASSETS		1,585,522	-	1,585,522	1,525,722
FUNDS OF THE CHARITY					
Unrestricted Funds				1,585,522	1,525,722
TOTAL FUNDS	**15**			1,585,522	1,525,722

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Olufemi Komolafe

Trustee
25/09/2026

The notes on pages 14 to 19 form part of these financial statements.

1. General Information

Redeemed Christian Church Of God- Fountain Of Love is a company limited by guarantee, incorporated in Scotland, registered number SC472165 and registered charity number SC031429. The registered office is 29-31 Palmerston Road, Aberdeen, AB11 5QP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

The 2024 comparatives have been restated as required.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

Incoming resources are recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be measured relaibly with reasonable accuracy, and it is probable that it will be received.

Cash donations are recognised on receipt, while other donations are recognised once the charity has received notification of donation, unless performance conditions are required.

Income from charitable activities like rental income is recognised in the period to which it realtes.

Gifts in kind are treated either as a donation or an asset at a reasonable estimate of the gross value to the charity at the time of the gift.

2.5. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities comprises expenditure incurred for the day to day management of charitable activities.

Support costs, such as management costs, information technology and general office costs have been allocated to charitable expenditure on a basis consistent with the use of resources.

Donations payable are approved by the board of trustees each year.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2.6. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2%
Plant & Machinery	20%
Motor Vehicles	25%
Fixtures & Fittings	20%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The charity operates under the following de-minimis limits for the capitalisation of fixed assets:

Freehold property - £1,000
Equipment - £500
Furniture and fittings - £500
PCs and laptops - £500
Other portable items - £500

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.9. **Employee Benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10. **Pensions**

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. **Income from Donations and Legacies**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	631,493	591,408
Gift aid	103,944	84,631
	735,437	676,039

4. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025 £	2024 £
Bad debts	3,087	-
Depreciation of tangible fixed assets - owned	68,163	68,591

5. **Analysis of Expenditure**

	2025 Support costs (see note 6) £
Raising funds	(2)
Charitable activities	682,084
	682,082

	2024 Support costs (see note 6) £
Raising funds	3
Charitable activities	656,112
	656,115

6. **Support Costs**

	Raising funds £	Charitable activities £	2025 Total £
Employee costs	-	277,530	277,530
Premises expenses	-	57,114	57,114
General administration	(2)	246,479	246,477
Depreciation	-	68,163	68,163
Interest payable	-	32,798	32,798
	(2)	682,084	682,082

	Raising funds £	Charitable activities £	2024 Total £
Employee costs	-	253,450	253,450
Premises expenses	-	54,835	54,835
General administration	3	242,611	242,614
Depreciation	-	68,591	68,591
Interest payable	-	36,625	36,625
	3	656,112	656,115

7. Staff Costs

Staff costs were as follows:

	2025	2024 as restated
	£	£
Wages and salaries	250,704	225,127
Social security costs	16,500	12,883
Other pension costs	10,087	8,809
	277,291	246,819

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 9 (2024: 9)

9. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	2,340,630	454,473	96,643	194,176	3,085,922
Additions	-	21,156	-	-	21,156
As at 31 December 2025	2,340,630	475,629	96,643	194,176	3,107,078
Depreciation					
As at 1 January 2025	603,627	414,344	89,143	189,841	1,296,955
Provided during the period	42,249	19,581	3,750	2,583	68,163
As at 31 December 2025	645,876	433,925	92,893	192,424	1,365,118
Net Book Value					
As at 31 December 2025	1,694,754	41,704	3,750	1,752	1,741,960
As at 1 January 2025	1,737,003	40,129	7,500	4,335	1,788,967

10. Debtors

	2025	2024 as restated
	£	£
Due within one year		
Trade debtors	46,420	104,828
Other debtors	109,237	101,202
	155,657	206,030

11. Creditors: Amounts Falling Due Within One Year

	2025	2024 as restated
	£	£
Trade creditors	4,181	39,660
Bank loans and overdrafts	57,303	58,726
Other creditors	54,121	92,691
Taxation and social security	-	5,225
Accruals and deferred income	17,934	-
	133,539	196,302

12. Creditors: Amounts Falling Due After More Than One Year

	2025	2024 as restated
	£	£
Bank loans	381,581	403,060
Other creditors	35,702	23,955
	417,283	427,015

13. Loans

An analysis of the maturity of loans is given below:

	2025	2024 as restated
	£	£
Amounts falling due within one year or on demand:		
Bank loans	57,303	58,726

	2025	2024 as restated
	£	£
Amounts falling due between one and five years:		
Bank loans	381,581	403,060

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £10,087 (2024: £8,809).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

15. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,525,722	741,882	(682,082)	1,585,522
Total funds	1,525,722	741,882	(682,082)	1,585,522

	As at 1 January 2024	Prior year adjustment	Income	Expenditure	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	-	1,498,637	683,200	(656,115)	1,525,722
Total funds	-	1,498,637	683,200	(656,115)	1,525,722

16. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

18. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.