REGISTERED CHARITY NUMBER: 1084577

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre,
1 Electric Avenue
Enfield
EN3 7XU

OPEN HEAVENS CHRISTIAN CENTRE

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for the Year Ended 31 December 2025

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OPEN HEAVENS CHRISTIAN CENTRE

Reference and Administrative Details
for the Year Ended 31 December 2025

Pastor (Mrs) Remi Balogun	- Chair
Pastor Bamishaiye A Daniel	- Secretary
Mr Wale Ladapo	- Member
Mrs Adebimpe Adekunbi	- Member

Independent Examiner:

Dr Emmnauel Oloke, FCCA

PRINCIPAL ADDRESS	194 - 198 Broadfields Avenue Edgware Middlesex HA8 8TF
REGISTERED CHARITY NUMBER	1084577
INDEPENDENT EXAMINER	Stan Kelly & Co Chartered Certified Accountants Suite 2, Wenta Business Centre, 1 Electric Avenue Enfield EN3 7XU

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees
for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Objectives of the Charity, Principal activities and Organisation of our work

The Open Heavens Christian Centre is a parish of the Redeemed Christian Church of God. RCCG Open Heavens Christian Centre is constituted as a charity in its own right and is therefore governed by the charities Act 1993.

We have laid out RCCG Open Heavens Christian Centre Objectives under five themes:

" To provide activities and programmes that support community cohesion and promote local and international missions.

" To further the advancement of Christian faith and educating members of the community as necessary.

" To organise children and youth activities, to promote unity in the course of developing deeper spiritual growth.

" To encourage a prayerful life and consistency in the devotional life and spiritual growth of our members.

" To work in cooperation with other Christian organisations and support events to achieve Christian aims and objectives.

Development, activities and achievements this year:

The Charity continues to thrive in our core objectives of furthering the Christian faith, alleviating the sufferings of people generally for the public benefit irrespective of race, background, sex or faith.

This year we have been successful in organising activities, events and meetings to promote the Christian faith through teaching, courses and the conduct of pastoral work that help people develop biblical principles that build up their confidence, character and self esteem. The various support provided, enables them to identify their talents and gifts, be highly productive and to fulfil their purpose in life thereby reducing crime and social vices in the society.

The church continues to build healthy relationships in the community by organising activities and forums that enhance stronger family values, inspire young people to engage and excel in their character, behaviour and intellectual achievements.

In line with these, we organised Community family seminars, couple's dinners where parents are encouraged in such areas as effective communication in courtship and marriage, resolving personal conflict and bringing up Godly children. The young adults activities also provide opportunity to mentor and guide young people in setting goals, pursuing their dreams and having a Godly Vision.

We operate the Edgware Job Club, Community counselling unit and advisory sessions in partnership with other organisations to offer support to both members and the local community on matters of coaching and returning to work, pre-marital counselling, good parenting, healthy and productive engagement of young family members, managing life challenges and offering support for career progression to teenagers and young adults.

We continued to support and encourage young people by providing a Youth Church where teenagers meet on Sundays under a caring, supportive and encouraging atmosphere. Our activity also included the organisation of leadership seminars for the benefit of the community where youths and other matured individuals are encouraged to take up leadership roles within the community.

The Edgware Food bank, a food distribution service in partnership with Edgware District Churches and the Broadfields resource centre was set-up in response to those in need in the community and currently operates from our premises in Broadfields estate, Edgware. London.

During the year the women's ministry organised monthly breakfast clubs for the benefit of the vulnerable and elderly in the community to discuss a number of issues affecting the community including loneliness, divorce, immigration, emotional issues. The Home church groups also organised Christmas carols for the elderly to enhance their well-being.

In terms of donations we partnered or supported a number of charities and organisations involved in "spreading Christmas cheers", "Christmas Lunch on Jesus"in our community and giving relief materials and other emergency support around the world. These includes strong and active support to the African mission, an aid relief Agency to underprivileged people in Africa, the World Evangelical Mission, which aims at furthering the Christian faith all over the world and various mission activities in Bulgaria and Czechs Republic.

Overall, this year trustees consider that the performance of the parish has been satisfactory both in terms of advancement of the Christian faith, helping the poor and in generating needed resources.

Volunteers
Many volunteers give up their time to help at the church, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their continued commitment and support to the organisation.

FINANCIAL REVIEW
Investment policy and objectives
The charity is an unincorporated charity whose aim is to promote religious activities. It has fixed assets in the form of equipment, furniture and building. The current financial policy is to use whatever asset that may be acquired, and the income generated by the asset to further the objects of the charity.

In order to guide the investment strategy the board of trustees adopted the following:-

Transactions and financial position:

The financial statements as set out have been prepared implementing the 2005 SORP for charities and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).
Overall, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Reserves policy
The trustees resolved to establish reserves to provide for future activities, and to provide funding for expected expenditure for three months ahead in the sum of £50,000.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There are no intentions in the long term to reduce the reserve significantly below £50,000. The policy is justified and necessary to preserve income at the present levels in order to maintain the activities of the charity.

FUTURE PLANS
We hope to increase our involvement with community through social inclusion by further strengthening our sessions, counselling developing biblical principles, organising leadership seminars, economic empowerment, impacting entrepreneurship skills, legal advice, career counselling, provision of welfare and housing advice, providing basic medical advice etc

Financial results and future activities.
The statement of the financial activities shows net used resources for the year of £34,754 (Year to 31 December 2024, £58,828) and our resources stand at £1,284,842 (31 December 2024, £1,250,088).

In light of the decline in the congregation size, the level of financial support of the church from the donors for the year (£342,311) decreased as compared to last year's level (£407,279). This has not enabled the church to support a good number of Christian organisations and charities as well as meeting other charitable objectives.

However, the present level of funding is adequate to support the continuation of the charity's objectives.

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees
for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated association governed by a trust deed. Eligibility for members of charity and members of board of trustees is governed by the trust deed.
There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and appointment of new trustees

Trustees are appointed by strict spiritual guidelines and biblical qualities that mirror Christ like attributes.
Appointments are subject to final approval by RCCG - Open Heavens Christian Centre leadership and its members.

Organisational structure

The chief executive officer to whom day to day management of the charity is delegated by the trustees is :-

Pastor Daniel Akhazemea

Approved by order of the board of trustees on 17/09/2026 and signed on its behalf by:

.....
Pastor-Mrs R Balogun - Trustee

CamScanner

Independent Examiner's Report to the Trustees of
OPEN HEAVENS CHRISTIAN CENTRE

Independent examiner's report to the trustees of OPEN HEAVENS CHRISTIAN CENTRE
I report to the charity trustees on my examination of the accounts of OPEN HEAVENS CHRISTIAN CENTRE (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Dr. Emmanuel Oloke, FCCA

Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre,
1 Electric Avenue
Enfield
EN3 7XU

12 August 2026

OPEN HEAVENS CHRISTIAN CENTRE

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**342,311**	**-**	**342,311**	407,279
EXPENDITURE ON					
Charitable activities	3				
Charitable		**244,390**	**-**	**244,390**	245,649
Other		**63,167**	**-**	**63,167**	103,796
Total		**307,557**	**-**	**307,557**	349,445
NET INCOME		**34,754**	**-**	**34,754**	57,834
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,250,088**	**-**	**1,250,088**	1,192,254
TOTAL FUNDS CARRIED FORWARD		**1,284,842**	**-**	**1,284,842**	1,250,088

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	1,841,355	-	1,841,355	1,850,685
CURRENT ASSETS					
Debtors	8	22,192	-	22,192	12,824
Cash at bank and in hand		13,263	-	13,263	29,310
		35,455	-	35,455	42,134
CREDITORS					
Amounts falling due within one year	9	(52,406)	-	(52,406)	(47,644)
NET CURRENT ASSETS		(16,951)	-	(16,951)	(5,510)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,824,404	-	1,824,404	1,845,175
CREDITORS					
Amounts falling due after more than one year	10	(539,562)	-	(539,562)	(595,087)
NET ASSETS		1,284,842	-	1,284,842	1,250,088
FUNDS	13				
Unrestricted funds				1,284,842	1,250,088
TOTAL FUNDS				1,284,842	1,250,088

The financial statements were approved by the Board of Trustees and authorised for issue on 12 August 2026 and were signed on its behalf by:

R Balogun - Trustee

The notes form part of these financial statements

CamScanner

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	20% on cost
Fixtures and fittings	-	20% on cost
Motor vehicles	-	25% on cost
Computer equipment	-	20% on cost

Taxation
The charity is exempt from tax on its activities.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Offerings and donations	**46,812**	58,648
Tithes	**150,484**	187,593
Thanksgiving	**10,368**	13,071
Gift aid receipts	**43,597**	52,978
Other income	**25,740**	39,917
Hall hire	**65,310**	55,072
	342,311	407,279

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable	**102,677**	**141,713**	**244,390**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Administrative staff	**2**	2

No employees received emoluments in excess of £60,000.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	407,279	-	407,279
EXPENDITURE ON			
Charitable activities			
Charitable	245,649	-	245,649
Other	103,796	-	103,796
Total	349,445	-	349,445
NET INCOME	57,834	-	57,834
RECONCILIATION OF FUNDS			
Total funds brought forward	1,192,254	-	1,192,254
TOTAL FUNDS CARRIED FORWARD	1,250,088	-	1,250,088

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2025 and 31 December 2025	**1,818,687**	**161,905**	**24,412**
DEPRECIATION			
At 1 January 2025	**-**	**159,869**	**16,278**
Charge for year	**-**	**-**	**1,993**
At 31 December 2025	**-**	**159,869**	**18,271**
NET BOOK VALUE			
At 31 December 2025	**1,818,687**	**2,036**	**6,141**
At 31 December 2024	1,818,687	2,036	8,134

continued...

7. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2025 and 31 December 2025	**107,459**	**11,273**	**2,123,736**
DEPRECIATION			
At 1 January 2025	**86,169**	**10,735**	**273,051**
Charge for year	**7,093**	**244**	**9,330**
At 31 December 2025	**93,262**	**10,979**	**282,381**
NET BOOK VALUE			
At 31 December 2025	**14,197**	**294**	**1,841,355**
At 31 December 2024	21,290	538	1,850,685

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	**22,192**	12,824

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Bank loans and overdrafts (see note 11)	**46,254**	46,254
Trade creditors	**-**	169
Taxation and social security	**-**	321
Other creditors	**6,152**	900
	52,406	47,644

continued...

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.25	31.12.24
	£	£
Bank loans (see note 11)	**539,562**	595,087

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due within one year on demand:		
Mortgage loan within 1 year	**46,254**	46,254
Amounts falling between one and two years:		
Bank loans - 1-2 years	**68,460**	68,460
Mortgage loan -1 -2 years	**98,126**	98,126
	166,586	166,586
Amounts falling due between two and five years:		
Mortgage loan- 2-5 years	**245,320**	245,320
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage loan -over 5 years	**127,656**	183,181

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.25	31.12.24
	£	£
Bank loans	**585,816**	641,341

Barclays bank has first legal charge over the charity's land and buildings.

continued...

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**1,250,088**	**34,754**	**1,284,842**
TOTAL FUNDS	**1,250,088**	**34,754**	**1,284,842**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**342,311**	**(307,557)**	**34,754**
TOTAL FUNDS	**342,311**	**(307,557)**	**34,754**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,192,254	57,834	1,250,088
TOTAL FUNDS	1,192,254	57,834	1,250,088

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	407,279	(349,445)	57,834
TOTAL FUNDS	407,279	(349,445)	57,834

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	1,192,254	92,588	1,284,842
TOTAL FUNDS	1,192,254	92,588	1,284,842

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	749,590	(657,002)	92,588
TOTAL FUNDS	749,590	(657,002)	92,588

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 (31 December 2024).

OPEN HEAVENS CHRISTIAN CENTRE

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and donations	**46,812**	58,648
Tithes	**150,484**	187,593
Thanksgiving	**10,368**	13,071
Gift aid receipts	**43,597**	52,978
Other income	**25,740**	39,917
Hall hire	**65,310**	55,072
	342,311	407,279
Total incoming resources	**342,311**	407,279
EXPENDITURE		
Charitable activities		
World evangelical mission	**19,857**	52,033
Honorariums -guest ministers	**2,500**	2,300
Hospitality	**2,136**	-
Missions	**3,500**	3,300
Volunteers' expenses	**9,240**	10,914
Repairs and maintenance	**18,306**	26,924
Christmas cheer	**2,050**	1,332
Marriage ministry	**2,281**	1,300
Mortgage	**42,807**	51,720
	102,677	149,823
Other		
Children ministry	**7,945**	11,250
Donation	**10,504**	9,584
Travel and subsistence	**9,061**	9,531
Church office expenses	**7,423**	6,621
Retreats and training	**8,440**	7,688
Technical and multimedia	**4,399**	2,300
Sundries	**578**	2,494
Ministerial services	**2,531**	6,355
Administrative expenses	**2,955**	3,160
Fixtures and fittings	**1,993**	1,993
Motor vehicles	**7,094**	7,094
Computer equipment	**244**	244
	63,167	68,314

OPEN HEAVENS CHRISTIAN CENTRE

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Support costs		
Management		
Insurance	**7,319**	6,930
Telephone	**3,343**	3,626
Postage and stationery	**540**	3,898
Motor expenses	**3,039**	-
Pastor's Stipend and allowance	**24,000**	24,000
Pastor's rent allowance	**12,000**	12,000
	50,241	50,454
Finance		
Bank charges	**1,602**	1,204
Other		
Rates and water	**1,271**	1,120
Light and heat	**4,838**	7,616
	6,109	8,736
Other 2		
Advertising	**1,159**	1,046
Other 3		
Cleaning expenses	**5,341**	6,260
Governance costs		
Wages	**27,000**	21,600
Social security	**2,959**	1,726
Pensions	**542**	461
Book keeping and payroll cost	**4,800**	4,800
Independent examiner's fees	**1,140**	900
Consultancy fees	**40,820**	34,121
	77,261	63,608
Total resources expended	**307,557**	349,445
Net income	**34,754**	57,834