Company registration number: 07783611
Charity registration number: 1144053

THE REDEEMED CHRISTIAN CHURCH OF GOD OPEN HEAVENS SANCTUARY
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

JOS ACCOUNTANTS LIMITED
Unit 3
51-57 High Street South
East Ham
London
E6 6EJ

The Redeemed Christian Church Of God Open Heavens Sanctuary
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The Redeemed Christian Church Of God Open Heavens Sanctuary
Company No. 07783611
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

The Redeemed Christian Church of God Open Heavens Sanctuary is a parish of the Redeemed Christian Church of God. Our aim is to excel in every aspect of our Mission, whilst at the same time continually maintaining transparency and proper accountability
The charity's objects are:
1 The advancement of the Christian faith worldwide;
2 To evangelise in the power of Holy Spirit
3 The relief of poverty.
Towards the achievement of these objects, the charity operates a Christian worship centre at 228A-234A Heathway, Dagenham, Essex, RM10 8QS; and organising various events to promote Christian faith and to reach out, in love, to the community at large.

Significant Activities

During the year, the charity continued to improve its online presence and further developed its media team to enhance the quality of online services and community engagement.

The charity experienced an increase in membership and worshippers through regular preaching, evangelistic outreach and other church activities.

It organised community awareness programmes focusing on health and wellbeing and provided information to help people improve their economic circumstances. The charity also visited residential care homes, where it conducted hymn-singing services that helped to encourage and uplift the residents.

The trustees are pleased to report that the church continued to make positive progress in advancing the Christian faith and supporting the general wellbeing of its members, worshippers and the wider community.

Public Benefit

THE CHARITY'S OBJECTS ("THE OBJECTS") WHICH ARE TO CARRIED OUT FOR THE PUBLIC BENEFIT ARE: THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES. THE RELIEF OF POVERTY. THE OBJECTS TO BE CARRIED OUT AS A PROCLAMATION OF THE BELIEFS SET OUT IN ARTICLE 8

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

During the year, the charity strengthened its online presence and improved the quality and reach of its online services through the continued development of its media team.

Membership and attendance increased through regular preaching and evangelistic outreach. The charity also improved community awareness of health, wellbeing and economic matters through its community programmes.

Visits to residential care homes provided encouragement, companionship and spiritual support to elderly residents through hymn-singing services. Overall, the charity continued to make positive progress in advancing the Christian faith and promoting the wellbeing of its members, worshippers and the wider community.

Additional Note

FUTURE DEVELOPMENT PLANS

The charity intends to build upon its achievements by continuing to promote the Christian values of love, faith and hope. It plans to increase its involvement in the local community by undertaking further community projects and making its premises available to like-minded organisations and individuals whose activities support the charity’s objectives.

The charity will also explore additional sources of income to complement the voluntary donations received from members and worshippers and to support the continued delivery of its activities.

Due to the continued growth in membership and attendance, particularly at Sunday services, the charity will continue its search for larger and more permanent premises that can adequately accommodate its worshippers and expanding activities.

Structure, Governance and Management

Trustee Selection Methods

New trustees are elected based on the contribution that they will make to the governance of the organization and the skills that they will bring into the life of the charity. They are provided with copies of the Charity Commission's guidance to trustees and introduced the activities of the charity by the existing board.

Additional Note

ORGANISATIONAL STRUCTURE AND DECISION-MAKING

The Board of Trustees is led by the Chairman and supported by the Secretary and Financial Administrator. The charity has four paid employees and 85 volunteers. The trustees are responsible for making all significant decisions concerning the charity's activities and the allocation of its funds.

The day-to-day administration of the church is managed by the Company Secretary/Parish Pastor, who liaises with the Board of Trustees as required.

RELATED-PARTY RELATIONSHIPS

Open Heavens Sanctuary is a parish of The Redeemed Christian Church of God, a worldwide network of parishes. Open Heavens Sanctuary and The Redeemed Christian Church of God have entered into an agreement of common purposes which documents this relationship.

VOLUNTEERS

The charity is grateful for the unwavering support of its 85 volunteers, who give their time and skills to assist with the delivery of its services and activities.

The trustees are also grateful for the continued financial support of members. Members' contributions accounted for the majority of the charity's income during the year and helped the church to continue pursuing its charitable objectives and the wider mission of The Redeemed Christian Church of God.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, particularly those relating to its operations and finances. They are satisfied that appropriate systems and procedures are in place to manage and mitigate those risks.

Reference and Administrative Details

Trustees

Mrs Funmilola GBADEYAN
Mr Akintayo AIYEGBUSI
Mr Olayemi HASSAN

Other Personnel

Pastor Stephen Adekoya - Secretary/Lead Pastor

Charity Number

1144053

Company Number

07783611

Independent Examiner

O J Ogundele AFA MIPA FCA
JOS ACCOUNTANTS LIMITED
Unit 3
51-57 High Street South
East Ham
London
E6 6EJ

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 Olayemi HASSAN

Trustee
1st September 2026

The Redeemed Christian Church Of God Open Heavens Sanctuary
Independent Examiner's Report to the Trustees of The Redeemed Christian Church Of God Open Heavens Sanctuary
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 requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

O J Ogundele AFA MIPA FCA

1st September 2026
Unit 3
51-57 High Street South
East Ham
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E6 6EJ

The Redeemed Christian Church Of God Open Heavens Sanctuary
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**	27,653	32,675
Charitable activities:			
Advancement of Christian Faith		206,761	223,925
Other	**4**	-	10,867
		234,414	267,467
EXPENDITURE ON:			
Charitable activities:	**6**		
Advancement of Christian Faith		(204,105)	(213,226)
Relief of poverty		-	(3,500)
RCCG Central Office WEM/COF		(24,656)	(19,242)
		(228,761)	(235,968)
NET INCOME		5,653	31,499
NET MOVEMENT IN FUNDS		5,653	31,499
RECONCILIATION OF FUNDS:			
Total funds brought forward		266,424	234,925
TOTAL FUNDS CARRIED FORWARD	**17**	272,077	266,424

The notes on pages 8 to 12 form part of these financial statements.

The Redeemed Christian Church Of God Open Heavens Sanctuary
Balance Sheet
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**12**	123,579	154,835
		123,579	154,835
CURRENT ASSETS			
Debtors	**13**	29,691	30,374
Cash at bank and in hand		121,742	90,266
		151,433	120,640
NET CURRENT ASSETS (LIABILITIES)		151,433	120,640
TOTAL ASSETS LESS CURRENT LIABILITIES		275,012	275,475
Creditors: Amounts Falling Due After More Than One Year	**14**	(2,935)	(9,051)
NET ASSETS		272,077	266,424
FUNDS OF THE CHARITY			
Unrestricted Funds		272,077	266,424
TOTAL FUNDS	**17**	272,077	266,424

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 Akintayo AIYEGBUSI

Trustee
1st September 2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

The Redeemed Christian Church Of God Open Heavens Sanctuary is a company limited by guarantee, incorporated in England & Wales, registered number 07783611 and registered charity number 1144053. The registered office is .

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.

2.2. Incoming Resources

The incoming resources of the church comprise voluntary income, donations, tithes, offerings, grants, and other contributions received from members, supporters, and well-wishers in furtherance of the church's charitable objectives. Income is recognised when the church is entitled to the funds, receipt is probable, and the amount can be measured reliably.

Voluntary income includes unrestricted donations and regular contributions used to support the church's religious activities, community outreach programmes, charitable projects, administration, and operational expenses.

Any restricted income received is applied solely for the specific purpose for which it was given in accordance with donor intentions.

2.3. Resources Expended

Expenditure is recognised on an accruals basis when the charity has a legal or constructive obligation to make a payment, it is probable that settlement will be required, and the amount can be measured reliably. Expenditure includes any irrecoverable VAT and is classified according to the charity's principal activities.

Costs directly attributable to a charitable activity are charged directly to that activity. Support costs, including premises, administration, depreciation and governance costs, are allocated to charitable activities on a basis consistent with the use of the relevant resources.

Grants payable are recognised when the charity has communicated its commitment to the recipient and any conditions attached to the grant have been satisfied. Governance costs comprise the costs associated with meeting the charity's constitutional and statutory obligations, including the independent examination of the financial statements.

2.4. 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:

Plant & Machinery	20%
Motor Vehicles	20%
Fixtures & Fittings	20%

2.5. 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.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Gift aid	27,653	32,675

4. **Other Income**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Other income type A	-	10,867

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	35,508	30,615

6. **Analysis of Expenditure**

	Activities undertaken directly	Grant funding of activities (see note 7)	Support costs (see note 8)	2025 Total
	£	£	£	£
Advancement of Christian Faith	101,044	4,274	98,787	204,105
RCCG Central Office WEM/COF	-	24,656	-	24,656
	101,044	28,930	98,787	228,761

	Activities undertaken directly	Grant funding of activities (see note 7)	Support costs (see note 8)	2024 Total
	£	£	£	£
Advancement of Christian Faith	112,462	-	100,764	213,226
Relief of poverty	-	3,500	-	3,500
RCCG Central Office WEM/COF	-	19,242	-	19,242
	112,462	22,742	100,764	235,968

7. **Grants Payable**

	Grants to Institutions	Support costs	2025 Total
	£	£	£
Advancement of Christian Faith	4,274	4,274	8,548
Relief of poverty	-	-	-
RCCG Central Office WEM/COF	24,656	28,930	53,586
	28,930	33,204	62,134

			2024
	Grants to Institutions	**Support costs**	**Total**
	£	**£**	**£**
Advancement of Christian Faith	-	-	-
Relief of poverty	3,500	-	3,500
RCCG Central Office WEM/COF	19,242	19,242	38,484
	22,742	19,242	41,984

8. **Support Costs**

	2025	2024
	Advancement of Christian Faith	**Advancement of Christian Faith**
	£	**£**
Employee costs	7,708	3,248
Premises expenses	35,534	29,180
General administration	19,437	36,770
Depreciation	35,508	30,615
Interest payable	-	351
Governance costs	600	600
	98,787	100,764

9. **Independent Examiner's Remuneration**

	2025	2024
	£	**£**
Independent examination of the financial statements	600	600

10. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	**£**
Wages and salaries	58,573	68,701
Social security costs	3,022	7,317
Other pension costs	3,038	3,334
	64,633	79,352

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

11. **Average Number of Employees**

Average number of employees during the year was: 3 (2024: 4)

12. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	13,352	19,519	315,636	348,507
Additions	4,252	-	-	4,252
As at 31 December 2025	17,604	19,519	315,636	352,759
Depreciation				
As at 1 January 2025	4,491	7,808	181,373	193,672
Provided during the period	4,751	3,904	26,853	35,508
As at 31 December 2025	9,242	11,712	208,226	229,180
Net Book Value				
As at 31 December 2025	8,362	7,807	107,410	123,579
As at 1 January 2025	8,861	11,711	134,263	154,835

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	19,691	20,374
Due after more than one year		
Other debtors	10,000	10,000
	29,691	30,374

14. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Bank loans	2,935	9,051

15. **Loans**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	2,935	9,051

16. **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 £3,038 (2024: £3,334).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

17. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	266,424	234,414	(228,761)	272,077
Total funds	266,424	234,414	(228,761)	272,077

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	234,925	267,467	(235,968)	266,424
Total funds	234,925	267,467	(235,968)	266,424

18. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

19. **Related Party Disclosures**

20. **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.

The Redeemed Christian Church Of God Open Heavens Sanctuary
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Gift aid	27,653	32,675
	27,653	32,675
Charitable Activities:		
Advancement of Christian Faith		
Tithe	110,349	110,874
Offerings	31,680	32,931
Thanksgiving	15,001	14,469
Pledges	1,000	7,435
Building offerings	10,464	14,243
Church mission	-	5,332
First Fruit Offering	454	1,332
YAYA offerings	1,475	123
Seed offerings	250	571
Mission support	350	320
Mission to Europe	4,274	1,200
Rental income	31,464	35,095
	206,761	223,925
Other		
Other income type A	-	10,867
	-	10,867
	234,414	267,467
EXPENDITURE ON:		
Charitable Activities:		
Advancement of Christian Faith		
Outreach and publicity	-	(3,030)
Training and developments	(600)	(440)
Entertainments and hospitality	(8,069)	(4,788)
Welfare and gift	(4,295)	(4,100)
Honorarium	(2,400)	(600)
Music ministry	(6,598)	(7,179)
Wages and salaries	(58,573)	(68,701)
Employers NI	(3,022)	(7,317)
Employers pensions - defined contribution schemes	(3,038)	(3,334)
Mission support expenses	-	(197)
Travel and subsistence expenses	(3,031)	-
Pastors' welfare	(3,718)	(5,076)
Vicarage allowance	(7,700)	(7,700)
Grants to institutions	(4,274)	-
Travel expenses	(7,708)	(3,248)
Rent	(22,000)	(22,450)

...CONTINUED

Light and heat	(6,040)	(5,515)
Cleaning	(4,101)	(1,215)
Security costs	(3,393)	-
Vehicle running costs	-	(8,839)
Computer software, consumables and maintenance	-	(123)
Repairs, renewals and maintenance	(5,815)	(16,619)
Insurance	(3,782)	(3,771)
Printing	(20)	(278)
Telecommunications and data costs	(1,231)	(1,106)
Accountancy fees	-	(648)
Legal fees	(54)	(539)
Consultancy fees	(279)	-
Subscriptions	(2,207)	(2,738)
Other office costs	(3,268)	(1,371)
Sundry expenses	(2,781)	(738)
Depreciation	(35,508)	(30,615)
Bank interest payable	-	(351)
Independent examiner's fees	(600)	(600)
	(204,105)	(213,226)
Relief of poverty		
Grants to institutions	-	(3,500)
	-	(3,500)
RCCG Central Office WEM/COF		
Grants to institutions	(24,656)	(19,242)
	(24,656)	(19,242)
	(228,761)	(235,968)
NET INCOME	5,653	31,499