Charity registration number: 1152456

THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S 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 THE MASTER'S SANCTUARY
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THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY
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, The Master’s Sanctuary, is a parish of The Redeemed Christian Church of God. Its aim is to excel in every aspect of its mission while maintaining transparency and proper accountability.

The Charity’s objectives are:

The advancement of the Christian religion worldwide; and
The relief of poverty.

In furtherance of these objectives, the Charity operates a Christian worship centre at 194 Rushgreen Road, Romford, RM7 0JU, organising activities to promote the Christian faith and reaching out in love to the wider community.

Significant Activities

The Charity’s significant activities during the year included regular Christian worship, prayer, praise and evangelism, together with community outreach and support activities.

During 2025, the Charity organised its annual women’s conference, Bible school, awards evening, Friday night vigils and crossover night service. It also continued its after-service meals, free Maths tuition and mentoring programme, and community-focused activities through its Fabric Task Group, including cleaning and maintaining the church premises and surrounding grounds.

The Charity also continued to reach the wider community through evangelism, distribution of Christian literature and practical support.

Public Benefit

The Trustees have had regard to the Charity Commission’s guidance on public benefit when planning and carrying out the Charity’s activities.

The Charity provides public benefit through the advancement of the Christian faith, regular worship, prayer, evangelism, Bible teaching and community outreach. It also supports the relief of poverty and promotes the wellbeing of members of the wider community through activities such as free Maths tuition and mentoring, hospitality, welfare support and other community-focused activities.

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 main achievements during the year included continued growth in the Church’s spiritual and community activities, increased participation in worship and outreach, and sustained support for members and the wider community.

During 2025, the Charity organised its annual women’s conference, Bible school, awards evening, regular Friday night vigils and crossover night service. It also continued to provide after-service meals and welfare support to members and guests.

The Charity’s free Maths tuition programme continued to grow, with increased student attendance and support through tuition, mentoring and encouragement. The Fabric Task Group also continued to support the upkeep of the worship centre and surrounding grounds through cleaning, maintenance and other practical community service activities.

Overall, the Charity continued to expand its membership, strengthen its community outreach and advance its Christian mission

Financial Review

Financial Position

The Charity remained in a sound financial position at the year end, with total funds of £132,182 compared with £131,650 in the previous year. During the year, the Charity reported total income of £61,086 and total expenditure of £83,735, resulting in a net deficit of £22,649. This deficit was offset by a prior year adjustment of £23,181 relating to an under-provision of Gift Aid income in earlier years. At 31 December 2025, the Charity held cash at bank and in hand of £70,404 and had net assets of £132,182.

Reserves Policy

The Trustees aim to maintain sufficient unrestricted reserves to enable the Charity to meet its ongoing commitments, manage unforeseen expenditure and ensure continuity of its charitable activities.

At 31 December 2025, the Charity held unrestricted funds of £132,182, including cash at bank and in hand of £70,404. The Trustees consider the level of reserves to be adequate having regard to the Charity's current activities, commitments and future plans, and will continue to review the reserves position regularly.

Structure, Governance and Management

Governing Document

The Charity is governed by its Trust Deed and is registered with the Charity Commission under charity number 1152456. The trustees are responsible for the overall governance and management of the Charity in accordance with the provisions of the governing document.

Trustee Selection Methods

New trustees are selected based on the contribution they are expected to make to the governance of the Charity and the skills and experience they can bring to its work. New trustees are provided with relevant Charity Commission guidance and are introduced to the activities and responsibilities of the Charity by the existing Board of Trustees.

Reference and Administrative Details

Trustees

Mr John Omaka
Mrs Afolasade Bright
Mr Adebayo Adeniyi

Charity Number

1152456

Principal Address

38 PHILIP AVENUE
ROMFORD
RM7 0XH

Independent Examiner

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

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

Mrs Afolasade Bright

Trustee
2nd September 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY
Independent Examiner's Report to the Trustees of THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY (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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.

O J Ogundele AFA MIPA FCA

2nd September 2026
Unit 3
51-57 High Street South
East Ham
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E6 6EJ

THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**4**	9,318	12,132
Charitable activities:			
FREE MATHS TUITION		4,375	-
Advancement of Christian Faith Worldwide		46,628	83,346
Investments	**5**	765	1,069
		61,086	96,547
EXPENDITURE ON:			
Charitable activities:	**8**		
FREE MATHS TUITION		(24,850)	(24,849)
Advancement of Christian Faith Worldwide		(58,885)	(59,931)
		(83,735)	(84,780)
NET (EXPENDITURE)/INCOME		(22,649)	11,767
NET MOVEMENT IN FUNDS		(22,649)	11,767
RECONCILIATION OF FUNDS:			
Total funds brought forward as previously stated		131,650	119,883
Prior year adjustment		23,181	-
Total funds brought forward as restated		154,831	119,883
TOTAL FUNDS CARRIED FORWARD	**19**	132,182	131,650

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

THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**14**	62,986	72,638
		62,986	72,638
CURRENT ASSETS			
Debtors	**15**	16,827	16,507
Cash at bank and in hand		70,404	64,735
		87,231	81,242
Creditors: Amounts Falling Due Within One Year	**16**	(1,747)	(1,430)
NET CURRENT ASSETS (LIABILITIES)		85,484	79,812
TOTAL ASSETS LESS CURRENT LIABILITIES		148,470	152,450
Creditors: Amounts Falling Due After More Than One Year	**17**	(16,288)	(20,800)
NET ASSETS		132,182	131,650
FUNDS OF THE CHARITY			
Unrestricted Funds		132,182	131,650
TOTAL FUNDS	**19**	132,182	131,650

On behalf of the board

Mrs Afolasade Bright

Trustee
2nd September 2026

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

1. **General Information**

THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1152456. The principal address is 38 PHILIP AVENUE , ROMFORD , RM7 0XH.

2. **Statement of Compliance**

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 Charities Act 2011.

3. **Accounting Policies**

3.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention.

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

3.2. **Incoming Resources**

All incoming resources are recognised in the Statement of Financial Activities when the Charity is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Income from donations, offerings and similar sources is recognised when received or receivable.

3.3. **Resources Expended**

Direct charitable expenditure includes all expenditure incurred by the Charity in the direct pursuit of its charitable objectives.

Governance expenditure includes costs that are not directly related to the Charity’s charitable activities and cannot be allocated to direct charitable expenditure.

3.4. **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:

Leasehold	10%
Fixtures & Fittings	20%

3.5. **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.

3.6. **Taxation**

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

3.7. **Government Grant**

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

4. **Income from Donations and Legacies**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Gift aid	9,318	12,132

5. **Investment Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	765	1,069

6. **Government Grants**

Government grants recognised in the accounts were as follows:

	2025 £	2024 £
	4,375	-

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

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

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	9,652	9,655

8. **Analysis of Expenditure**

	Activities undertaken directly £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	2025 Total £
FREE MATHS TUITION	-	-	24,850	24,850
Advancement of Christian Faith Worldwide	17,740	850	40,295	58,885
	17,740	850	65,145	83,735

	Activities undertaken directly £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	2024 Total £
FREE MATHS TUITION	-	-	24,849	24,849
Advancement of Christian Faith Worldwide	19,727	700	39,504	59,931
	19,727	700	64,353	84,780

Expenditure during the year comprised costs incurred directly in carrying out the Charity's activities, grant funding of charitable activities and support costs.

For 2025, total expenditure was £83,735, made up of:

Free Maths Tuition: £24,850
Advancement of Christian Faith Worldwide: £58,885

The expenditure included outreach and publicity, music ministry, welfare and gifts, entertainment and hospitality, honorarium, grants to institutions, premises costs, professional fees, utilities, administration, depreciation and finance costs.

9. **Grants Payable**

			2025
	Grants to Institutions	Support costs	Total
	£	£	£
FREE MATHS TUITION	-	24,850	24,850
Advancement of Christian Faith Worldwide	850	-	850
	850	24,850	25,700

			2024
	Grants to Institutions	Support costs	Total
	£	£	£
FREE MATHS TUITION	-	24,849	24,849
Advancement of Christian Faith Worldwide	700	-	700
	700	24,849	25,549

10. **Support Costs**

			2025
	FREE MATHS TUITION	Advancement of Christian Faith Worldwide	Total
	£	£	£
Premises expenses	-	23,116	23,116
General administration	24,850	7,110	31,960
Depreciation	-	9,652	9,652
Interest payable	-	417	417
	24,850	40,295	65,145

			2024
	FREE MATHS TUITION	Advancement of Christian Faith Worldwide	Total
	£	£	£
Premises expenses	-	25,480	25,480
General administration	24,849	3,855	28,704
Depreciation	-	9,655	9,655
Interest payable	-	514	514
	24,849	39,504	64,353

Support costs comprise expenditure incurred in supporting the Charity's charitable activities and include premises expenses, general administration, depreciation and interest payable.

For 2025, these amounted to £65,145, comprising:

Premises expenses: £23,116
General administration: £31,960
Depreciation: £9,652
Interest payable: £417

However, as noted earlier, the £24,850 Free Maths Tuition consultancy cost is currently included within general administration/support costs, and I recommend reclassifying that as a direct charitable activity before finalising the accounts.

11. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	750	750

12. **Average Number of Employees**

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

13. **Prior Period Adjustment**

The prior period adjustment of £23,181 relates to an under-provision of Gift Aid income in earlier accounting periods. The adjustment has been recognised against the opening unrestricted funds in the current financial statements.

This is consistent with the 2025 draft, which shows opening funds of £131,650 increased by the £23,181 prior year adjustment to restated opening funds of £154,831.

14. **Tangible Assets**

	Land & Property Leasehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2025	76,598	9,976	86,574
As at 31 December 2025	76,598	9,976	86,574
Depreciation			
As at 1 January 2025	8,320	5,616	13,936
Provided during the period	7,660	1,992	9,652
As at 31 December 2025	15,980	7,608	23,588
Net Book Value			
As at 31 December 2025	60,618	2,368	62,986
As at 1 January 2025	68,278	4,360	72,638

15. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	-	12,132
Other debtors	16,827	4,375
	16,827	16,507

16. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	1,747	1,430

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

	2025	2024
	£	£
Bank loans	16,288	20,800

18. **Loans**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	16,288	20,800

19. **Movement in Funds**

	As at 1 January 2025	Prior year adjustment	Income	Expenditure	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	131,650	23,181	61,086	(83,735)	132,182
Total funds	131,650	23,181	61,086	(83,735)	132,182

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	119,883	96,547	(84,780)	131,650
Total funds	119,883	96,547	(84,780)	131,650

The Charity's unrestricted funds brought forward at 1 January 2025 were £131,650. A prior period adjustment of £23,181, relating to an under-provision of Gift Aid income in earlier years, increased the restated opening funds to £154,831.

During the year, the Charity received total income of £61,086 and incurred total expenditure of £83,735, resulting in a net decrease in funds of £22,649. Accordingly, unrestricted funds carried forward at 31 December 2025 were £132,182.

20. **Transactions with Trustees**

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

	2025	2024
	£	£

21. **Related Party Disclosures**

THE REDEEMED CHRISTIAN CHURCH OF GOD THE MASTER'S SANCTUARY
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Gift aid	9,318	12,132
	9,318	12,132
Charitable Activities:		
FREE MATHS TUITION		
Government Grants	4,375	-
	4,375	-
Advancement of Christian Faith Worldwide		
Tithe	17,055	41,253
Offerings	19,758	19,406
Pledges	5,297	3,791
Building offerings	4,518	18,896
	46,628	83,346
Investments		
Bank interest receivable	765	1,069
	765	1,069
	61,086	96,547
EXPENDITURE ON:		
Charitable Activities:		
FREE MATHS TUITION		
Consultancy fees	(24,850)	(24,849)
	(24,850)	(24,849)
Advancement of Christian Faith Worldwide		
Outreach and publicity	(7,032)	(5,379)
Training and developments	-	(89)
Entertainments and hospitality	(1,673)	(5,019)
Welfare and gift	(525)	(1,050)
Honorarium	(440)	(390)
Music ministry	(7,900)	(7,800)
Computer software, IT consumables and maintenance	(170)	-
Grants to institutions	(850)	(700)
Rent	(21,372)	(24,351)
Light and heat	(1,744)	(1,129)
Telecommunications and data costs	(200)	(357)
Independent examiner's fees	(750)	(750)
Professional fees	(5,500)	(2,350)
Subscriptions	(203)	(398)

...CONTINUED

Sundry expenses	(457)	-
Depreciation	(9,652)	(9,655)
Bank charges	(417)	(514)
	(58,885)	(59,931)
	(83,735)	(84,780)
NET (EXPENDITURE)/INCOME	(22,649)	11,767