Charity number: 1169589

THE REDEEMED CHRISTIAN CHURCH OF GOD
GREAT HIGH PLACE

TRUSTEES REPORT AND FINANCIAL STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2025

The Redeemed Christian Church of God, Great High Place
Financial statements for the year ended 31 December 2025

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The Redeemed Christian Church of God, Great High Place
Charity registration number: 1169589

Trustees' annual report for the year ended 31 December 2025
The trustees present their report and financial statements for the year ended 31 December 2025

Reference and administrative information

Charity name:	The Redeemed Christian Church of God, Great High Place.
General Overseer:	Pastor E A Adeboye
Pastor in Charge:	Pastor Iredele Oyedele

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1169589. The charity does not operate in any overseas jurisdictions.

The principal operating address, email, telephone number and web addresses of the charity are:

Registered address:	c/o Pastor Iredele Oyedele 7 Kelvin Street Welling Kent DA16 2EH
Email:	rccg.greathighplace@gmail.com
Website:	www.greathighplace.org
Telephone number:	07950747420

Trustees that served during the year ended 31 December 2025:
Pastor Oluwole Oyenekan
Pastor (Mrs) Olusola Oyedele
Pastor Israel Adekunle

Accountants:	MC Alpha Consult Limited Unit 2, Concord House 41 Overy Street Dartford DA1 1UP
Bankers:	Barclays Bank Bexleyheath Kent

The Redeemed Christian Church of God, Great High Place
Trustees' annual report for the year ended 31 December 2025

Objects and activities of the charity
The purposes of the charity as set out in its governing document

1. The advancement of the Christian religion worldwide and
2. The relief of poverty.

It pursues these objects by the operation at its worship centre at a facility located at Heronsgate Primary School Thamesmead Campus, London, SE28 0EA.

The main activities undertaken during the year to further the charity's purpose for the public benefit.
The trustees have complied with the duty in Section 4 of the Charities Act 2006 and paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in the United Kingdom. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.
The church is grateful for the commitment and efforts of its volunteers who are involved in services provision especially during the post pandemic period. The church has over 20 volunteers committed to working in various departments of the church. The church continues to dispense the service of heads of departments and ministers to ensure that the best value is derived from the sterling efforts of the volunteers.

The main achievements and performance of the charity during the year.
The trustees are pleased to report that the church continued to be successful spiritually by ministering to many people in prayer and welfare. The church has improved in membership strength and is increasingly reaching out to the community.

Activities for achieving objectives
Significant activities that contributed to the achievement of these objectives were:
1. Community outreach events
2. Special services with invited guest speakers
3. Welfare support for members
4. Conferences and events

Grant making policies
Grants were made to other charitable bodies. The church supports missionary organisations such as the Festival of Life (FOL) and the World Evangelism Mission (WEM), and other missions projects within and outside the UK. The church also provides support to members of the congregation (at the discretion of the trustees) who are in need.

Public benefit
The church's Sunday and mid week services are open to the general public to enable them build on their faith. Other activities of the charity that benefited the public during the year are:

1. Events organised during the year to promote Christian faith include distribution of leaflets with Christian messages, organising deliverance services, all night vigils, special prayers and counselling.

2. Other activities to help raise the profile of the charity in the local community included picnics, Mothers' Day, Fathers' day celebrations, Easter roadshow etc

3. The charity gives welfare to both her members and members of the community during the year under review.

4. Specific activities for the relief of poverty are in the areas of training and emntoring of the members and the community in starting up businesses, raising families, counselling etc

The trustees confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the future activities.

Structure, governance and management of the charity
The methods used to recruit and appoint new charity trustees.
New trustees are elected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance and given an introduction to the activities of the charity by the existing board.

The charity's organisational structure
The charity is organised so that the trustees can meet regularly to manage the affairs of the church. All major decisions are collectively taken by the trustees. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the account. The Parish Pastor manages the day to day administration of the church.

Accountants:	MC Alpha Consult Limited Unit 2, Concord House 41 Overy Street Dartford DA1 1UP
Bankers:	Barclays Bank 6 Market Place Bexleyheath Kent DA6 7DY

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

Financial review

	2025	2024
	£	£
Net Income/(loss)	(2,635)	6,434
Unrestricted revenue funds available for the general purposes	11,905	12,800
Restricted revenue funds	-	-
Total funds	**11,905**	**12,800**

Financial review of the position at the reporting date, 31 December 2025.
During the year, income of £27,354 (£42,625 in 2024) was received as voluntary donations. The excess of income over expenditure for the year, as shown in the statement of financial activities was £-2,636 (£6,343 in 2024). The value of net assets as at 31 December 2025 was £11,905 (£12,800 in 2024).

The major risks to which the charity is exposed, reviews and systems to mitigate them.
The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate against exposures to the major risks.

Details of the Independent Examiner
Iredele Oyedele
Chartered Certified Accountant
MC Accountants UK
(A firm of Chartered Accountants)
Unit 2, Concord House
41 Overy Street
Dartford
DA1 1UP

Statement of the trustees' responsibilities.
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.
Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019).

In particular, the charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the trustees are required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report being limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

This report was approved by the board of trustees on 22 October 2025.

Pastor Oluwole Oyenekan
Trustees' Chairman

Pastor Israel Adekunle
Trustee

The Redeemed Christian Church of God, Great High Place
Independent examiner's report for the year ended 31 December 2025

Report to the Trustees of The Redeemed Christian Church of God, Great High Place for the year ended 31 December 2025. Charity number 1169589.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on pages 5 and 6, you, the trustees of The Redeemed Christian Church of God, Great High Place in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Trustee's deeds of the charity for the conduct of an audit and that the accounts do not require an audit.

As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanation from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Independent examiner's statement, report and opinion
This is a report in respect of an examination carried out under 145 of the Act and in accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the charity as required by Section 130 of the Charities Act 2011;

the financial statements do not accord with the accounting records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the account gives 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 financial statement to be reached.

Signed: 

Date: 22 October 2025

Iredele Oyedele - Independent Examiner
The Association of Chartered Certified Accountants

MC Alpha Consulting Limited
(A firm of Chartered Certified Accountants)
Unit 2, Concord House
241 Overy Street
Dartford
DA1 1UP

The Redeemed Christian Church of God, Great High Place
Statement of financial activities (including income and expenditure account) for the year ended 31 December 2025

	Current year Restricted Funds 2025	*Current year Restricted Funds* 2025	*Current year Total Funds* **2025**	Prior year Total Funds 2024
	£	**£**	**£**	£
Income & endowments from:				
Donations and legacies	27,354	-	**27,354**	17,626
Other income	-	-	**-**	25,000
Total income	27,354	-	**27,354**	42,626
Expenditure on:				
Charitable activities	(29,990)	-	**(29,990)**	36,192
Total expenditure	(29,990)	**-**	**(29,990)**	**36,192**
Net income/(loss) for the year	(2,636)	-	**(2,636)**	**6,434**
Net income after transfers	(2,636)	-	**(2,636)**	**6,434**
Net movement in funds	(2,636)		**(2,636)**	**6,434**
Total funds brought forward	12,800	-	12,800	6,366
Adjustment	1,741		1,741	-
Total funds carried forward	**11,905**	**-**	**11,905**	**12,800**

agreed to the balance sheet.
The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the balance sheet.

All activities derive from continuing operations.

The notes attached on pages 11 to 22 form an integral part of these accounts.

The Redeemed Christian Church of God, Great High Place
Balance Sheet as at 31 December 2025

	Notes		2025		2024
Fixed assets					
Tangible assets	7		**1,576**		-
Current assets					
Debtors - gift aid receivable		-		-	
Cash at bank and in hand		19,546		14,000	
			19,546		14,000
Creditors: Amount falling due within 1 year	8	(9,217)		(1,200)	
Creditors: Amount falling due after more than 1 year		-		-	
Net current assets			**(9,217)**		**(1,200)**
Total net assets of the charity			**11,905**		**12,800**

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds		
Restricted revenue funds	-	-
Unrestricted funds		
Unrestricted funds	11,905	12,800
Total charity funds	**11,905**	**12,800**

Pastor Oluwole Oyenekan
Trustee Chairman

Pastor Israel Adekunle
Trustee

Approved by the trustees on 20 October 2026 and signed on their behalf by:

The notes attached on pages 11 to 21 form an integral part of these accounts.

The Redeemed Christian Church of God, Great High Place
Notes to the accounts for the year ended 31 December 2025

Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025	**2024**
	£	£
Funds generated in the year as detailed in the SOFA	(2,636)	6,434
Resources applied on functional fixed assets	1,970	-
Net resources available to fund charitable activities	**(666)**	**6,434**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposal.

Movements in revenue and capital funds for the year ended 31 December 2025

	Unrestricted Funds 2025	***Restricted Funds*** 2025	**Total Funds 2025**	**Total Funds** 2024
Accumulated funds brought forward	12,800	-	**12,800**	6,434
Recognised gains and losses	(2,636)	-	**(2,636)**	6,366
Adjustment	1,741	-	**1,741**	-
Closing revenue funds	**11,905**	**-**	**11,905**	**12,800**

Summary of funds

	Unrestricted Funds 2025	***Restricted Funds*** 2025	**Total Funds 2025**	**Total Funds** 2024
Revenue accummulated funds	**11,905**	**-**	**11,905**	**12,800**
Income				
Income from operations	27,354	-	**27,354**	17,621
Other operating income	-	-	-	5
Grants	-	-	**-**	25,000
Gross income in the year excluding exceptional items	**27,354**	**-**	**27,354**	**42,626**
Expenditure				
Charitable expenditure, excluding depreciation and amortisation	29,390	-	**29,390**	35,592
Governance	600	-	**600**	600
	29,990	**-**	**29,990**	**36,192**
Total expenditure in the year				
Retained surplus/(deficit) for the financial year	**(2,636)**	**-**	**(2,636)**	**6,434**

All activities derive from continuing operations

The notes attached on pages 11 to 22 form an integral part of these accounts.

The Redeemed Christian Church of God, Great High Place
Notes to the accounts for the year ended 31 December 2025

1. Accounting policies
Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going concern
The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of income
Income from exchange transactions is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income from non exchange transactions is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Redeemed Christian Church of God, Great High Place
Notes to the accounts for the year ended 31 December 2025

Policies relating to the production of the accounts.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant. If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities.

Gift Aid Donations from subsidiaries
FRS 102 requires gift aid payments from subsidiaries to be accounted for consistently with dividends. FRS 102 requires dividends to be recognised when the shareholder's right to receive payment is established. The parent charity's right to receive payment is established when the subsidiary has a legal obligation to distribute its profits to its owners at the reporting date. Therefore, the gift aid payment is not accrued in these individual accounts of the parent charity unless a legal obligation for the subsidiary to make the payment exists at the reporting date.

Policies relating to the production of the accounts.

Donated goods, facilities and services
Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items. In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense. The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.
All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions
The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.
The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers
In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets
Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Musical equipment 20% straight line
Computer equipment 20% straight line
Motor vehicle 20% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Fund Accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

There are no endowment funds.

2. Liability to taxation

Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of financial activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The church is grateful for the unflinching efforts of its volunteers who are involved in service provision, office work and administration. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of financial activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements. The church has over 15 volunteers committed to working in the various departments of the church.

5. Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus (loss) in the financial year is stated after charging:		
Depreciation of owned fixed assets	(2,636)	6,434

6. Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7. Tangible fixed assets

	Building	Church Equipment	Total
	£	£	£
Current year			
Cost			
At 1 January 2025	-	1,608	**1,608**
Additions in the year	-	1,970	**1,970**
At 31 December 2025	**-**	**3,578**	**3,578**
Depreciation			
At 1 January 2025	-	1,608	**1,608**
Charge for the period	-	394	**394**
At 31 December 2025	**-**	**2,002**	**2,002**
Net book value			
At 31 December 2025	**-**	**1,576**	**1,576**
At 31 December 2024	**-**	**-**	**-**

8. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Independent examination fee	1,800	1,200
Other creditors	7,417	-
	9,217	**1,200**

The Redeemed Christian Church of God, Great High Place
Notes to the accounts for the year ended 31 December 2025

9. Income and Expenditure account summary

	2025	2024
	£	£
At 1 January	12,800	6,434
Surplus/(loss) of income over expenditure	(2,636)	6,366
Adjustment	1,741	-
At 31 December	**11,905**	**12,800**

10. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted fund	***Designated fund***	***Restricted funds***	**Total funds**	**Total funds**
	2025	2025	2025	**2025**	**2024**
	£	£	£	£	£
At 31 December					
Tangible fixed assets	1,576	-	-	1,576	-
Current assets	19,546	-	-	19,546	14,000
Current liabilities	(9,217)	-	-	(9,217)	(1,200)
	11,905	**-**	**-**	**11,905**	**12,800**
At 1 January					
Tangible fixed assets	-	-	-	-	-
Current assets	14,000	-	-	14,000	9,405
Current liabilities	(1,200)	-	-	(1,200)	(2,899)
	12,800	**-**	**-**	**12,800**	**6,506**

The Redeemed Christian Church of God, Great High Place
Notes to the accounts for the year ended 31 December 2025

11. Change in total funds over the year, analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfer between funds in 2025 £	Funds carried forward 2025 £
Unrestricted and designated funds:-				
Unrestricted funds	14,541	(2,636)	-	11,905
Total unrestricted and designated funds	**14,541**	**(2,636)**	**-**	**11,905**
Restricted funds:				
Building fund	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	**14,541**	**(2,636)**	**-**	**11,905**

12. Analysis of movements in funds over the year

	Income 2025 £	Expenditure 2025 £	Other gains & losses 2025 £	Movement in funds 2025 £	Movement in funds carried forward 2025 £
Unrestricted and designated funds:					
Unrestricted revenue funds	27,354	(29,990)	-	(2,636)	(2,636)
Restricted funds:					
Building fund	-		-	-	-
Total restricted funds	**27,354**	**(29,990)**	**-**	**(2,636)**	**(2,636)**

13. Related party transactions
The Redeemed Christian Church of God is the main headquarters of all RCCG church branches. During the year, the church did not pay institutional grants to other RCCG organisations such as the World Evangelical Mission (WEM) and Central Office Fund (COF).

The Redeemed Christian Church of God, Great High Place

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

14. Donations, gifts and legacies

	Unrestricted fund 2025	***Restricted fund 2025***	***Total funds 2025***	*Total funds 2024*
	£	**£**	**£**	£
Donations and gifts from individuals	27,354	-	**27,354**	17,626
Total donations, gifts and legacies	**27,354**	**-**	**27,354**	**17,626**

15. Grants, other income and gains

	Unrestricted fund 2025	***Restricted fund 2025***	***Total funds 2025***	*Total funds 2024*
	£	**£**	**£**	£
Grants	-	-	**-**	25,000
	-	**-**	**-**	**25,000**

16. Expenditure on charitable activities - Direct spending

	Unrestricted fund 2025	***Restricted fund 2025***	***Total funds 2025***	*Total funds 2024*
	£	**£**	**£**	£
Travel and subsistence	107	-	107	2,482
Charitable activities	120	-	120	120
Welfare	823	-	823	2,313
Community projects	120	-	120	17,902
Media, website etc	550	-	550	2,350
Total direct spendings	**1,720**	**-**	**1,720**	**25,167**

The Redeemed Christian Church of God, Great High Place

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

17. Support costs for charitable activities

	Unrestricted fund **2025**	*Restricted fund* **2025**	***Total funds* 2025**	*Total funds 2024*
	£	**£**	**£**	£
Premises expenses				
Rent and rates	12,841	-	12,841	8,225
Administrative overhead				
Stationery and printing	539	-	539	85
Subscription to periodicals	187	-	187	186
Ministry expenses	500	-	500	662
Telephone and internet charges	127	-	127	45
Liability and contents insurance	-	-	-	256
Sundry expenses	170	-	170	535
Central Office Dues	7,717	-	7,717	200
Books	395	-	395	80
Honorarium	2,350	-	2,350	150
Staff training				-
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	-	-	-	-
Financial costs				
Depreciation and Amortisation in total for the period	394	-	394	-
Support costs before reallocation	**25,220**	-	**25,220**	**10,424**
Total support costs	**25,220**	**-**	**25,220**	**10,424**

The Redeemed Christian Church of God, Great High Place
Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

18. Other Expenditure - Governance costs

	Unrestricted fund **2025** £	*Restricted fund* **2025** £	***Total funds* 2025** £	*Total funds 2024* £
Independent examiner's fee	600	-	600	600
Total governance costs	**600**	**-**	**600**	**600**

All expenditure in the previous year was unrestricted.

19. Total charitable expenditures

	Unrestricted fund £ **2025**	*Restricted fund* £ **2025**	***Total funds* £ 2025**	*Total funds* £ *2024*
Total direct spending	1,720	-	1,720	25,167
Total support costs	25,220	-	25,220	10,424
Total governance costs	600	-	600	600
Total charitable expenditure	**27,539**	**-**	**27,539**	**36,192**