

RCCG OPEN HEAVENS CHRISTIAN CENTRE EDGWARE

England & Wales · Charity number 1084577

Details

Other names	REDEEMED CHRISTIAN CHURCH OF GOD ("RCCG") OPEN HEAVENS CHRISTIAN CENTRE, RCCG OPEN HEAVENS FELLOWSHIP
Status	Registered
Legal form	Other
Registered	2001-01-18
Register	View on the Charity Commission register

Contact

Address	194-198 Broadfields Avenue Edgware HA8 8TF
Phone	02089584040
Email	info@openheavens.org.uk
Website	www.openheavens.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH CONTAINED IN THE SCHEDULE 2. THE RELIEF OF POVERTY

Activities: We are a family oriented, community centred church and we provide a place of worship and fellowship for people of all ages, cultures and race. We are committed to empowering individuals to turn their potentials to performance and to address the needs of the local and wider community. We also work with young people to develop their skills and abilities through enriching youth activities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£407,279	£349,445	-	-
2023-12-31	£334,845	£276,017	-	-
2022-12-31	£297,201	£236,916	-	-
2021-12-31	£249,466	£205,681	-	-
2020-12-31	£232,883	£186,163	-	-

Trustees

Name	Role	Appointed
Oluwaremilekun Balogun	Chair	
ADEBIMPE ADEKUNBI		
OLAWALE ADETOKUNBO LADAPO		

Accounts

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2024

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

OPEN HEAVENS CHRISTIAN CENTRE

Reference and Administrative Details **for the Year Ended 31 December 2024**

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 NUMBER1084577

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

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2024**

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.

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2024**

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 £57,834 (Year to 31 December 2023, £58,828) and our resources stand at £1,250,088 (31 December 2023, £1,192,254).

In light of the growth in the congregation size, the level of financial support of the church from the donors for the year (£407,279) increased as compared to last year's level (£334,845). This has enabled the church to support quite a good number of Christian organisations and charities as well as meeting other charitable objectives.

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 2024**

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 3 July 2025 and signed on its behalf by:

Pastor-Mrs R Balogun - Trustee

**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 2024.

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

3 July 2025

OPEN HEAVENS CHRISTIAN CENTRE**Statement of Financial Activities**
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>407,279</u>	<u>-</u>	<u>407,279</u>	<u>334,845</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable		245,649	-	245,649	227,167
Other		<u>103,796</u>	<u>-</u>	<u>103,796</u>	<u>48,850</u>
Total		<u>349,445</u>	<u>-</u>	<u>349,445</u>	<u>276,017</u>
NET INCOME					
		57,834	-	57,834	58,828
RECONCILIATION OF FUNDS					
Total funds brought forward		1,192,254	-	1,192,254	1,133,426
TOTAL FUNDS CARRIED FORWARD					
		<u><u>1,250,088</u></u>	<u><u>-</u></u>	<u><u>1,250,088</u></u>	<u><u>1,192,254</u></u>

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Balance Sheet****31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	7	1,850,685	-	1,850,685	1,821,675
CURRENT ASSETS					
Debtors	8	12,824	-	12,824	34,998
Cash at bank and in hand		29,310	-	29,310	27,658
		<u>42,134</u>	<u>-</u>	<u>42,134</u>	<u>62,656</u>
CREDITORS					
Amounts falling due within one year	9	(47,644)	-	(47,644)	(49,817)
NET CURRENT ASSETS		<u>(5,510)</u>	<u>-</u>	<u>(5,510)</u>	<u>12,839</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,845,175	-	1,845,175	1,834,514
CREDITORS					
Amounts falling due after more than one year	10	(595,087)	-	(595,087)	(642,260)
NET ASSETS		<u>1,250,088</u>	<u>-</u>	<u>1,250,088</u>	<u>1,192,254</u>
FUNDS	13				
Unrestricted funds				1,250,088	1,192,254
TOTAL FUNDS				<u>1,250,088</u>	<u>1,192,254</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 July 2025 and were signed on its behalf by:

R Balogun - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2024

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.

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.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Offerings and donations	58,648	45,996
Tithes	187,593	147,130
Thanksgiving	13,071	10,252
Gift aid receipts	52,978	44,304
Other income	39,917	31,752
Hall hire	55,072	55,411
	407,279	334,845

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>149,823</u>	<u>95,826</u>	<u>245,649</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. STAFF COSTS

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

	31.12.24	31.12.23
Administrative staff	<u>2</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>334,845</u>	<u>-</u>	<u>334,845</u>
EXPENDITURE ON			
Charitable activities			
Charitable	227,167	-	227,167
Other	<u>48,850</u>	<u>-</u>	<u>48,850</u>
Total	<u>276,017</u>	<u>-</u>	<u>276,017</u>
NET INCOME	58,828	-	58,828
RECONCILIATION OF FUNDS			
Total funds brought forward	1,133,426	-	1,133,426
TOTAL FUNDS CARRIED FORWARD	<u>1,192,254</u>	<u>-</u>	<u>1,192,254</u>

OPEN HEAVENS CHRISTIAN CENTRE**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2024**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2024	1,818,687	161,905	14,445
Additions	-	-	9,967
At 31 December 2024	1,818,687	161,905	24,412
DEPRECIATION			
At 1 January 2024	-	159,869	14,285
Charge for year	-	-	1,993
At 31 December 2024	-	159,869	16,278
NET BOOK VALUE			
At 31 December 2024	1,818,687	2,036	8,134
At 31 December 2023	1,818,687	2,036	160
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024	79,085	11,273	2,085,395
Additions	28,374	-	38,341
At 31 December 2024	107,459	11,273	2,123,736
DEPRECIATION			
At 1 January 2024	79,075	10,491	263,720
Charge for year	7,094	244	9,331
At 31 December 2024	86,169	10,735	273,051
NET BOOK VALUE			
At 31 December 2024	21,290	538	1,850,685
At 31 December 2023	10	782	1,821,675

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	12,824	34,998

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 11)	46,254	46,254
Trade creditors	169	168
Taxation and social security	321	321
Other creditors	900	3,074
	47,644	49,817

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

	31.12.24	31.12.23
	£	£
Bank loans (see note 11)	595,087	642,260

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
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	183,181	230,354

OPEN HEAVENS CHRISTIAN CENTRE**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2024**12. SECURED DEBTS**

The following secured debts are included within creditors:

	31.12.24	31.12.23
	£	£
Bank loans	<u>641,341</u>	<u>688,514</u>

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

13. 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
	<u>1,192,254</u>	<u>57,834</u>	<u>1,250,088</u>
TOTAL FUNDS	<u>1,192,254</u>	<u>57,834</u>	<u>1,250,088</u>

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
	<u>407,279</u>	<u>(349,445)</u>	<u>57,834</u>
TOTAL FUNDS	<u>407,279</u>	<u>(349,445)</u>	<u>57,834</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
Unrestricted funds			
General fund	1,133,426	58,828	1,192,254
	<u>1,133,426</u>	<u>58,828</u>	<u>1,192,254</u>
TOTAL FUNDS	<u>1,133,426</u>	<u>58,828</u>	<u>1,192,254</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,845	(276,017)	58,828
TOTAL FUNDS	<u>334,845</u>	<u>(276,017)</u>	<u>58,828</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,133,426	116,662	1,250,088
TOTAL FUNDS	<u>1,133,426</u>	<u>116,662</u>	<u>1,250,088</u>

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	742,124	(625,462)	116,662
TOTAL FUNDS	<u>742,124</u>	<u>(625,462)</u>	<u>116,662</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024 (31 December 2023).

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and donations	58,648	45,996
Tithes	187,593	147,130
Thanksgiving	13,071	10,252
Gift aid receipts	52,978	44,304
Other income	39,917	31,752
Hall hire	55,072	55,411
	407,279	334,845
Total incoming resources		
	407,279	334,845
EXPENDITURE		
Charitable activities		
World evangelical mission	52,033	19,185
Honorariums -guest ministers	2,300	1,700
Missions	3,300	1,000
Volunteers' expenses	10,914	10,012
Repairs and maintenance	26,924	26,408
Christmas cheer	1,332	1,059
Marriage ministry	1,300	1,114
Mortgage	51,720	50,119
	149,823	110,597
Other		
Children ministry	11,250	5,769
Donation	9,584	8,690
Travel and subsistence	9,531	9,488
Church office expenses	6,621	5,009
Retreats and training	7,688	7,189
Technical and multimedia	2,300	1,000
Sundries	2,494	2,328
Ministerial services	6,355	7,000
Administrative expenses	3,160	2,133
Fixtures and fittings	1,993	-
Motor vehicles	7,094	-
Computer equipment	244	244
	68,314	48,850
Support costs		

This page does not form part of the statutory financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Support costs		
Management		
Insurance	6,930	5,440
Telephone	3,626	3,407
Postage and stationery	3,898	3,436
Pastor's Stipend and allowance	24,000	24,000
Pastor's rent allowance	12,000	12,000
	50,454	48,283
 Finance		
Bank charges	1,204	1,140
 Other		
Rates and water	1,120	829
Light and heat	7,616	7,060
	8,736	7,889
 Other 2		
Advertising	1,046	740
Music and worship ministry	-	28,915
	1,046	29,655
 Other 3		
Cleaning expenses	6,260	4,738
 Governance costs		
Wages	21,600	17,750
Social security	1,726	1,070
Pensions	461	345
Book keeping and payroll cost	4,800	4,800
Independent examiner's fees	900	900
Consultancy fees	34,121	-
	63,608	24,865
 Total resources expended	349,445	276,017
 Net income	57,834	58,828

This page does not form part of the statutory financial statements

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

Accounts

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2023

Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre
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OPEN HEAVENS CHRISTIAN CENTRE

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

OPEN HEAVENS CHRISTIAN CENTRE

Reference and Administrative Details **for the Year Ended 31 December 2023**

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

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2023**

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.

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2023**

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 £58,828 (Year to 31 December 2022, £60,285) and our resources stand at £1,192,254 (31 December 2022, £1,133,426).

In light of the growth in the congregation size, the level of financial support of the church from the donors for the year (£334,845) increased as compared to last year's level (£297,201). This has enabled the church to support quite a good number of Christian organisations and charities as well as meeting other charitable objectives.

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 2023**

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 15 July 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Balogun', is written over a light blue rectangular background.

Pastor-Mrs R Balogun - Trustee

**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 2023.

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.

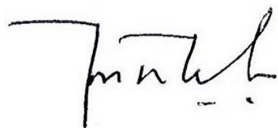
Independent examiner's statement

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

15 July 2024

OPEN HEAVENS CHRISTIAN CENTRE

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>334,845</u>	<u>-</u>	<u>334,845</u>	<u>297,201</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable		<u>227,167</u>	<u>-</u>	<u>227,167</u>	<u>170,324</u>
Other		<u>48,850</u>	<u>-</u>	<u>48,850</u>	<u>66,592</u>
Total		<u>276,017</u>	<u>-</u>	<u>276,017</u>	<u>236,916</u>
NET INCOME					
		<u>58,828</u>	<u>-</u>	<u>58,828</u>	<u>60,285</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,133,426</u>	<u>-</u>	<u>1,133,426</u>	<u>1,073,141</u>
TOTAL FUNDS CARRIED FORWARD					
		<u><u>1,192,254</u></u>	<u><u>-</u></u>	<u><u>1,192,254</u></u>	<u><u>1,133,426</u></u>

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Balance Sheet****31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	7	1,821,675	-	1,821,675	1,820,943
CURRENT ASSETS					
Debtors	8	34,998	-	34,998	17,370
Cash at bank and in hand		27,658	-	27,658	24,030
		<u>62,656</u>	<u>-</u>	<u>62,656</u>	<u>41,400</u>
CREDITORS					
Amounts falling due within one year	9	(49,817)	-	(49,817)	(47,785)
NET CURRENT ASSETS		<u>12,839</u>	<u>-</u>	<u>12,839</u>	<u>(6,385)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,834,514</u>	<u>-</u>	<u>1,834,514</u>	<u>1,814,558</u>
CREDITORS					
Amounts falling due after more than one year	10	(642,260)	-	(642,260)	(681,132)
NET ASSETS		<u>1,192,254</u>	<u>-</u>	<u>1,192,254</u>	<u>1,133,426</u>
FUNDS	13				
Unrestricted funds				<u>1,192,254</u>	<u>1,133,426</u>
TOTAL FUNDS				<u>1,192,254</u>	<u>1,133,426</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2024 and were signed on its behalf by:



R Balogun - Trustee

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements **for the Year Ended 31 December 2023**

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.

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Offerings and donations	45,996	49,738
Tithes	147,130	124,421
Thanksgiving	10,252	14,565
Gift aid receipts	44,304	35,671
Other income	31,752	24,874
Hall hire	55,411	47,932
	<u>334,845</u>	<u>297,201</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>110,597</u>	<u>116,570</u>	<u>227,167</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

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

	31.12.23	31.12.22
Administrative staff	<u>2</u>	<u>2</u>

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

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued **for the Year Ended 31 December 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	297,201	-	297,201
EXPENDITURE ON			
Charitable activities			
Charitable	170,324	-	170,324
Other	66,592	-	66,592
Total	236,916	-	236,916
NET INCOME	60,285	-	60,285
RECONCILIATION OF FUNDS			
Total funds brought forward	1,073,141	-	1,073,141
TOTAL FUNDS CARRIED FORWARD	1,133,426	-	1,133,426

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2023	1,818,687	161,905	14,445
Additions	-	-	-
At 31 December 2023	1,818,687	161,905	14,445
DEPRECIATION			
At 1 January 2023	-	159,869	14,285
Charge for year	-	-	-
At 31 December 2023	-	159,869	14,285
NET BOOK VALUE			
At 31 December 2023	1,818,687	2,036	160
At 31 December 2022	1,818,687	2,036	160

OPEN HEAVENS CHRISTIAN CENTRE**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2023**7. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2023	79,085	10,297	2,084,419
Additions	-	976	976
At 31 December 2023	79,085	11,273	2,085,395
DEPRECIATION			
At 1 January 2023	79,075	10,247	263,476
Charge for year	-	244	244
At 31 December 2023	79,075	10,491	263,720
NET BOOK VALUE			
At 31 December 2023	10	782	1,821,675
At 31 December 2022	10	50	1,820,943

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	34,998	17,370

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 11)	46,254	46,254
Trade creditors	168	170
Taxation and social security	321	250
Other creditors	3,074	1,111
	49,817	47,785

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

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

	31.12.23	31.12.22
	£	£
Bank loans (see note 11)	<u>642,260</u>	<u>681,132</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Mortgage loan within 1 year	<u>46,254</u>	<u>46,254</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	68,460	68,460
Mortgage loan -1 -2 years	<u>98,126</u>	<u>98,126</u>
	<u>166,586</u>	<u>166,586</u>
Amounts falling due between two and five years:		
Mortgage loan- 2-5 years	<u>245,320</u>	<u>245,320</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage loan -over 5 years	230,354	269,226

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.23	31.12.22
	£	£
Bank loans	<u>688,514</u>	<u>727,386</u>

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

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,133,426	58,828	1,192,254
TOTAL FUNDS	<u>1,133,426</u>	<u>58,828</u>	<u>1,192,254</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,845	(276,017)	58,828
TOTAL FUNDS	<u>334,845</u>	<u>(276,017)</u>	<u>58,828</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,073,141	60,285	1,133,426
TOTAL FUNDS	<u>1,073,141</u>	<u>60,285</u>	<u>1,133,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,201	(236,916)	60,285
TOTAL FUNDS	<u>297,201</u>	<u>(236,916)</u>	<u>60,285</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,073,141	119,113	1,192,254
TOTAL FUNDS	<u>1,073,141</u>	<u>119,113</u>	<u>1,192,254</u>

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	632,046	(512,933)	119,113
TOTAL FUNDS	<u>632,046</u>	<u>(512,933)</u>	<u>119,113</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023 (31 December 2022).

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and donations	45,996	49,738
Tithes	147,130	124,421
Thanksgiving	10,252	14,565
Gift aid receipts	44,304	35,671
Other income	31,752	24,874
Hall hire	55,411	47,932
	334,845	297,201
Total incoming resources		
	334,845	297,201
EXPENDITURE		
Charitable activities		
World evangelical mission	19,185	21,766
Honorariums -guest ministers	1,700	950
Missions	1,000	4,300
Volunteers' expenses	10,012	8,227
Repairs and maintenance	26,408	2,400
Christmas cheer	1,059	-
Marriage ministry	1,114	-
Mortgage	50,119	29,881
	110,597	67,524
Other		
Children ministry	5,769	2,879
Donation	8,690	6,180
Travel and subsistence	9,488	4,279
Church office expenses	5,009	8,716
Retreats and training	7,189	9,486
Technical and multimedia	1,000	9,810
Sundries	2,328	1,916
Ministerial services	7,000	-
Administrative expenses	2,133	-
Plant and machinery	-	22,594
Fixtures and fittings	-	499
Computer equipment	244	204
	48,850	66,563
Support costs		

This page does not form part of the statutory financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
Support costs		
Management		
Insurance	5,440	7,000
Telephone	3,407	2,815
Postage and stationery	3,436	1,553
Pastor's Stipend and allowance	24,000	24,000
Pastor's rent allowance	12,000	12,000
	48,283	47,368
 Finance		
Bank charges	1,140	789
 Other		
Rates and water	829	774
Light and heat	7,060	9,393
	7,889	10,167
 Other 2		
Advertising	740	774
Music and worship ministry	28,915	16,634
	29,655	17,408
 Other 3		
Cleaning expenses	4,738	4,129
 Governance costs		
Wages	17,750	16,850
Social security	1,070	418
Pensions	345	-
Book keeping and payroll cost	4,800	4,800
Independent examiner's fees	900	900
	24,865	22,968
 Total resources expended		
	276,017	236,916
 Net income		
	58,828	60,285

This page does not form part of the statutory financial statements

Accounts

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2022

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

OPEN HEAVENS CHRISTIAN CENTRE

Contents of the Financial Statements
for the Year Ended 31 December 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

OPEN HEAVENS CHRISTIAN CENTRE

Reference and Administrative Details
for the Year Ended 31 December 2022

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

Independent Examiner:

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
	14 Centre Way
	London
	N9 0AH

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022**

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.

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2022**

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 £60,285 (Year to 31 December 2021, £43,785) and our resources stand at £1,133,426 (31 December 2021, £1,073,141).

In light of the growth in the congregation size, the level of financial support of the church from the donors for the year (£297,201) increased as compared to last year's level (£249,466). This has enabled the church to support quite a good number of Christian organisations and charities as well as meeting other charitable objectives.

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 2022**

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 18 August 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Balogun', is written over a light blue rectangular background.

Pastor-Mrs R Balogun - Trustee

**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 2022.

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.

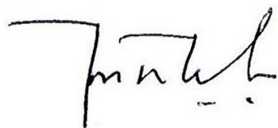
Independent examiner's statement

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.



Emmanuel Oloke, FCCA

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

18 August 2023

OPEN HEAVENS CHRISTIAN CENTRE

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>297,201</u>	<u>-</u>	<u>297,201</u>	<u>249,466</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable		<u>170,324</u>	<u>-</u>	<u>170,324</u>	<u>153,095</u>
Other		<u>66,592</u>	<u>-</u>	<u>66,592</u>	<u>52,586</u>
Total		<u>236,916</u>	<u>-</u>	<u>236,916</u>	<u>205,681</u>
NET INCOME					
		<u>60,285</u>	<u>-</u>	<u>60,285</u>	<u>43,785</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,073,141</u>	<u>-</u>	<u>1,073,141</u>	<u>1,029,356</u>
TOTAL FUNDS CARRIED FORWARD					
		<u><u>1,133,426</u></u>	<u><u>-</u></u>	<u><u>1,133,426</u></u>	<u><u>1,073,141</u></u>

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE

Balance Sheet

31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	7	1,820,943	-	1,820,943	1,815,572
CURRENT ASSETS					
Debtors	8	17,370	-	17,370	10,354
Cash at bank and in hand		24,030	-	24,030	23,859
		41,400	-	41,400	34,213
CREDITORS					
Amounts falling due within one year	9	(47,785)	-	(47,785)	(68,420)
NET CURRENT ASSETS		(6,385)	-	(6,385)	(34,207)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,814,558	-	1,814,558	1,781,365
CREDITORS					
Amounts falling due after more than one year	10	(681,132)	-	(681,132)	(708,224)
NET ASSETS		1,133,426	-	1,133,426	1,073,141
FUNDS	13				
Unrestricted funds				1,133,426	1,073,141
TOTAL FUNDS				1,133,426	1,073,141

The financial statements were approved by the Board of Trustees and authorised for issue on 18 August 2023 and were signed on its behalf by:



R Balogun - Trustee

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements **for the Year Ended 31 December 2022**

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.

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.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Offerings and donations	49,738	36,915
Tithes	124,421	128,090
Thanksgiving	14,565	10,562
Gift aid receipts	35,671	27,842
Other income	24,874	9,277
Hall hire	47,932	36,780
	297,201	249,466

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>67,524</u>	<u>102,800</u>	<u>170,324</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

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

	31.12.22	31.12.21
Administrative staff	<u>2</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>249,466</u>	<u>-</u>	<u>249,466</u>
EXPENDITURE ON			
Charitable activities			
Charitable	153,095	-	153,095
Other	<u>52,586</u>	<u>-</u>	<u>52,586</u>
Total	<u>205,681</u>	<u>-</u>	<u>205,681</u>
NET INCOME	43,785	-	43,785
RECONCILIATION OF FUNDS			
Total funds brought forward	1,029,356	-	1,029,356
TOTAL FUNDS CARRIED FORWARD	<u>1,073,141</u>	<u>-</u>	<u>1,073,141</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2022	1,791,292	160,632	14,445
Additions	27,395	1,273	-
At 31 December 2022	1,818,687	161,905	14,445
DEPRECIATION			
At 1 January 2022	-	137,275	13,786
Charge for year	-	22,594	499
At 31 December 2022	-	159,869	14,285
NET BOOK VALUE			
At 31 December 2022	1,818,687	2,036	160
At 31 December 2021	1,791,292	23,357	659
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2022	79,085	10,297	2,055,751
Additions	-	-	28,668
At 31 December 2022	79,085	10,297	2,084,419
DEPRECIATION			
At 1 January 2022	79,075	10,043	240,179
Charge for year	-	204	23,297
At 31 December 2022	79,075	10,247	263,476
NET BOOK VALUE			
At 31 December 2022	10	50	1,820,943
At 31 December 2021	10	254	1,815,572

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	17,370	10,354
	<u><u> </u></u>	<u><u> </u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 11)	46,254	65,418
Trade creditors	170	193
Taxation and social security	250	440
Other creditors	1,111	2,369
	<u><u>47,785</u></u>	<u><u>68,420</u></u>

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

	31.12.22	31.12.21
	£	£
Bank loans (see note 11)	681,132	708,224
	<u><u> </u></u>	<u><u> </u></u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Mortgage loan within 1 year	46,254	65,418
	<u><u> </u></u>	<u><u> </u></u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	68,460	49,297
Mortgage loan -1 -2 years	98,126	98,126
	<u><u>166,586</u></u>	<u><u>147,423</u></u>
Amounts falling due between two and five years:		
Mortgage loan- 2-5 years	245,320	245,320
	<u><u> </u></u>	<u><u> </u></u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage loan -over 5 years	269,226	315,481

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.22 £	31.12.21 £
Bank loans	<u>727,386</u>	<u>773,642</u>

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

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,073,141	60,285	1,133,426
TOTAL FUNDS	<u>1,073,141</u>	<u>60,285</u>	<u>1,133,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,201	(236,916)	60,285
TOTAL FUNDS	<u>297,201</u>	<u>(236,916)</u>	<u>60,285</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,029,356	43,785	1,073,141
TOTAL FUNDS	<u>1,029,356</u>	<u>43,785</u>	<u>1,073,141</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,466	(205,681)	43,785
TOTAL FUNDS	<u>249,466</u>	<u>(205,681)</u>	<u>43,785</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,029,356	104,070	1,133,426
TOTAL FUNDS	<u>1,029,356</u>	<u>104,070</u>	<u>1,133,426</u>

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	546,667	(442,597)	104,070
TOTAL FUNDS	<u>546,667</u>	<u>(442,597)</u>	<u>104,070</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021 (31 December 2020).

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and donations	49,738	36,915
Tithes	124,421	128,090
Thanksgiving	14,565	10,562
Gift aid receipts	35,671	27,842
Other income	24,874	9,277
Hall hire	47,932	36,780
	297,201	249,466
Total incoming resources		
	297,201	249,466
EXPENDITURE		
Charitable activities		
World evangelical mission	21,766	33,528
Honorariums -guest ministers	950	500
Missions	4,300	800
Pastoral care	-	1,300
Volunteers' expenses	8,227	3,618
Repairs and maintenance	2,400	11,120
Mortgage	29,881	11,808
	67,524	62,674
Other		
Children ministry	2,879	2,522
Donation	6,180	7,880
Travel and subsistence	4,279	-
Church office expenses	8,716	8,181
Retreats and training	9,486	6,330
Technical and multimedia	9,810	3,599
Sundries	1,916	975
Plant and machinery	22,594	22,339
Fixtures and fittings	499	499
Computer equipment	204	261
	66,563	52,586
Support costs		
Management		
Insurance	7,000	6,861
Carried forward	7,000	6,861

This page does not form part of the statutory financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Management		
Brought forward	7,000	6,861
Telephone	2,815	3,005
Postage and stationery	1,553	680
Motor expenses	-	300
Pastors' thanksgiving	-	1,413
Pastor's Stipend and allowance	24,000	24,000
Pastor's rent allowance	12,000	12,000
	47,368	48,259
 Finance		
Bank charges	789	1,226
 Other		
Rates and water	774	935
Light and heat	9,393	6,402
	10,167	7,337
 Other 2		
Advertising	774	600
Consultancy fees	16,634	12,151
	17,408	12,751
 Other 3		
Cleaning expenses	4,129	1,300
 Governance costs		
Wages	16,850	13,150
Social security	418	698
Book keeping and payroll cost	4,800	4,800
Independent examiner's fees	900	900
	22,968	19,548
 Total resources expended		
	236,916	205,681
 Net income		
	60,285	43,785

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1084577

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2021

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

OPEN HEAVENS CHRISTIAN CENTRE

Contents of the Financial Statements for the Year Ended 31 December 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

OPEN HEAVENS CHRISTIAN CENTRE

Reference and Administrative Details for the Year Ended 31 December 2021

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

Independent Examiner:

Emmanuel Oloke, FCCA

PRINCIPAL ADDRESS	194 - 198 Edgware Middlesex HA8 8TF	Broadfields	Avenue
REGISTERED CHARITY NUMBER	1084577		
INDEPENDENT EXAMINER	Stan Kelly & Co Chartered Certified Accountants 14 Centre Way London N9 0AH		

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2021

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.

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2021**

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.

I

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:-

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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 £43,785 (Year to 31 December 2020, £46,720) and our resources stand at £1,073,141 (31 December 2020, £1,029,356).

In light of the growth in the congregation size, the level of financial support of the church from the donors for the year (£249,466) increased as compared to last year's level (£232,883). This has enabled the church to support quite a good number of Christian organisations and charities as well as meeting other charitable objectives.

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 2021

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.

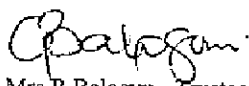
Appointments are subject to final approval by RCCG - Open Heavens Christian Centre leadership and its members.

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 18 May 2022 and signed on its behalf by:



Pastor-Mrs R. Balogun - Trustee

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 2021.

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

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.

Emmanuel Oloke, FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

18 May 2022

OPEN HEAVENS CHRISTIAN CENTRE

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	249,466	-	249,466	232,883
EXPENDITURE ON					
Charitable activities	3				
Charitable		153,095	-	153,095	139,713
Other		52,586	-	52,586	46,450
Total		205,681	-	205,681	186,163
NET INCOME		43,785	-	43,785	46,720
RECONCILIATION OF FUNDS					
Total funds brought forward		1,029,356	-	1,029,356	982,636
TOTAL FUNDS CARRIED FORWARD		1,073,141	-	1,073,141	1,029,356

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	1,815,572	-	1,815,572	1,814,200
CURRENT ASSETS					
Debtors	8	16,354	-	10,354	16,702
Cash at bank and in hand		23,859	-	23,859	10,459
		<u>34,213</u>	<u>-</u>	<u>34,213</u>	<u>27,161</u>
CREDITORS					
Amounts falling due within one year	9	(68,420)	-	(68,420)	(69,983)
NET CURRENT ASSETS		<u>(34,207)</u>	<u>-</u>	<u>(34,207)</u>	<u>(42,822)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,781,365	-	1,781,365	1,771,378
CREDITORS					
Amounts falling due after more than one year	10	(708,224)	-	(708,224)	(742,022)
NET ASSETS		<u>1,073,141</u>	<u>-</u>	<u>1,073,141</u>	<u>1,029,356</u>
FUNDS	13				
Unrestricted funds				1,073,141	1,029,356
TOTAL FUNDS				<u>1,073,141</u>	<u>1,029,356</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 May 2022 and were signed on its behalf by:



R Balogun - Trustee

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

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.

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Offerings and donations	36,915	62,478
Tithes	128,090	98,387
Thanksgiving	10,562	13,786
Gift aid receipts	27,842	41,794
Other income	9,277	4,508
Hall hire	36,780	11,930
	<u>249,466</u>	<u>232,883</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>62,674</u>	<u>90,421</u>	<u>153,095</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

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

	31.12.21	31.12.20
Administrative staff	<u>2</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	232,883	-	232,883
EXPENDITURE ON			
Charitable activities			
Charitable	139,713	-	139,713
Other	<u>46,450</u>	<u>-</u>	<u>46,450</u>
Total	<u>186,163</u>	<u>-</u>	<u>186,163</u>
NET INCOME	<u>46,720</u>	<u>-</u>	<u>46,720</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>982,636</u>	<u>-</u>	<u>982,636</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,029,356</u>	<u>-</u>	<u>1,029,356</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2021	1,767,614	159,840	14,445
Additions	23,678	792	-
At 31 December 2021	1,791,292	160,632	14,445
DEPRECIATION			
At 1 January 2021	-	114,936	13,288
Charge for year	-	22,339	498
At 31 December 2021	-	137,275	13,786
NET BOOK VALUE			
At 31 December 2021	1,791,292	23,357	659
At 31 December 2020	1,767,614	44,904	1,157
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2021	79,085	10,297	2,031,281
Additions	-	-	24,470
At 31 December 2021	79,085	10,297	2,055,751
DEPRECIATION			
At 1 January 2021	79,075	9,782	217,081
Charge for year	-	261	23,098
At 31 December 2021	79,075	10,043	240,179
NET BOOK VALUE			
At 31 December 2021	10	254	1,815,572
At 31 December 2020	10	515	1,814,200

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.21	31.12.20
	£	£
Other debtors	<u>10,354</u>	<u>16,702</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.21	31.12.20
	£	£
Bank loans and overdrafts (see note 11)	65,418	65,418
Trade creditors	193	187
Taxation and social security	440	445
Other creditors	<u>2,369</u>	<u>3,933</u>
	<u>68,420</u>	<u>69,983</u>
10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.21	31.12.20
	£	£
Bank loans (see note 11)	<u>708,224</u>	<u>742,022</u>
11. LOANS		
An analysis of the maturity of loans is given below:		
	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Mortgage loan within 1 year	<u>65,418</u>	<u>65,418</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	49,297	49,297
Mortgage loan -1 -2 years	<u>98,126</u>	<u>98,126</u>
	<u>147,423</u>	<u>147,423</u>
Amounts falling due between two and five years:		
Mortgage loan- 2-5 years	<u>245,320</u>	<u>245,320</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage loan -over 5 years	315,481	349,279

OPEN HEAVENS CHRISTIAN CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.21 £	31.12.20 £
Bank loans	<u>773,642</u>	<u>807,440</u>

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

13. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,029,356	43,785	1,073,141
TOTAL FUNDS	<u>1,029,356</u>	<u>43,785</u>	<u>1,073,141</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,466	(205,681)	43,785
TOTAL FUNDS	<u>249,466</u>	<u>(205,681)</u>	<u>43,785</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	982,636	46,720	1,029,356
TOTAL FUNDS	<u>982,636</u>	<u>46,720</u>	<u>1,029,356</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,883	(186,163)	46,720
TOTAL FUNDS	<u>232,883</u>	<u>(186,163)</u>	<u>46,720</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	982,636	90,505	1,073,141
TOTAL FUNDS	<u>982,636</u>	<u>90,505</u>	<u>1,073,141</u>

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	482,349	(391,844)	90,505
TOTAL FUNDS	<u>482,349</u>	<u>(391,844)</u>	<u>90,505</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021 (31 December 2020).

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and donations	36,915	62,478
Tithes	128,090	98,387
Thanksgiving	10,562	13,786
Gift aid receipts	27,842	41,794
Other income	9,277	4,508
Hall hire	36,780	11,930
	249,466	232,883
Total incoming resources		
	249,466	232,883
EXPENDITURE		
Charitable activities		
World evangelical mission	33,528	11,537
Honorariums -guest ministers	500	-
Missions	800	1,250
Pastoral care	1,300	1,200
Volunteers' expenses	3,618	-
Repairs and maintenance	11,120	10,419
Mortgage	11,808	13,674
	62,674	38,080
Other		
Children ministry	2,522	1,686
Donation	7,880	8,970
Church office expenses	8,181	9,768
Retreats and training	6,330	2,265
Technical and multimedia	3,599	820
Sundries	975	-
Plant and machinery	22,339	22,181
Fixtures and fittings	499	499
Computer equipment	261	261
	52,586	46,450
Support costs		
Management		
Insurance	6,861	7,532
Telephone	3,005	1,730
Postage and stationery	680	547
Carried forward	10,546	9,809

This page does not form part of the statutory financial statements

OPEN HEAVENS CHRISTIAN CENTRE

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
Management		
Brought forward	10,546	9,809
Motor expenses	300	2,536
Pastors' thanksgiving	1,413	-
Pastor's Stipend and allowance	24,000	24,000
Pastor's rent allowance	12,000	12,000
	48,259	48,345
Finance		
Bank charges	1,226	1,813
Other		
Rates and water	935	566
Light and heat	6,402	4,934
	7,337	5,500
Other 2		
Advertising	600	540
Consultancy fees	12,151	17,130
	12,751	17,670
Other 3		
Cleaning expenses	1,300	3,927
Governance costs		
Wages	13,150	18,233
Social security	698	445
Book keeping and payroll cost	4,800	4,800
Independent examiner's fees	900	900
	19,548	24,378
Total resources expended	205,681	186,163
Net income	43,785	46,720

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1084577

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2020

Stan Kelly & Co
14 Centre Way
London
N9 0AH

OPEN HEAVENS CHRISTIAN CENTRE

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

OPEN HEAVENS CHRISTIAN CENTRE

Reference and Administrative Details
for the Year Ended 31 December 2020

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

Independent Examiner:

Emmnauel Oloke, FCCA

PRINCIPAL ADDRESS	194 - 198 Edgware Middlesex HA8 8TF	Broadfields	Avenue
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REGISTERED CHARITY NUMBER	1084577
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INDEPENDENT EXAMINER	Stan Kelly & Co 14 Centre Way London N9 0AH
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OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2020**

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.

OPEN HEAVENS CHRISTIAN CENTRE

Report of the Trustees **for the Year Ended 31 December 2020**

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.

I

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 £46,720 (Year to 31 December 2019, £62,083) and our resources stand at £1,029,356 (31 December 2019, £982,636).

In light of the growth in the congregation size, the level of financial support of the church from the donors for the year (£232,883) increased as compared to last period's level (£280,467). This has enabled the church to support quite a good number of Christian organisations and charities as well as meeting other charitable objectives.

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 2020**

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 19 April 2021 and signed on its behalf by:



Pastor-Mrs R Balogun - Trustee

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 2020.

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

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.



Emmanuel Oloke, FCCA
Stan Kelly & Co
14 Centre Way
London
N9 0AH

19 April 2021

OPEN HEAVENS CHRISTIAN CENTRE

Statement of Financial Activities
for the Year Ended 31 December 2020

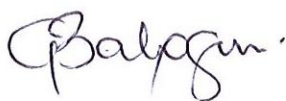
	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	232,883	-	232,883	280,467
EXPENDITURE ON					
Charitable activities	3				
Charitable		139,713	-	139,713	187,990
Other		46,450	-	46,450	30,394
Total		186,163	-	186,163	218,384
NET INCOME		46,720	-	46,720	62,083
RECONCILIATION OF FUNDS					
Total funds brought forward		982,636	-	982,636	920,553
TOTAL FUNDS CARRIED FORWARD		1,029,356	-	1,029,356	982,636

The notes form part of these financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Balance Sheet**
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	7	1,814,200	-	1,814,200	1,810,058
CURRENT ASSETS					
Debtors	8	16,702	-	16,702	9,515
Cash at bank and in hand		10,459	-	10,459	5,480
		<u>27,161</u>	<u>-</u>	<u>27,161</u>	<u>14,995</u>
CREDITORS					
Amounts falling due within one year	9	(69,983)	-	(69,983)	(84,304)
		<u>(42,822)</u>	<u>-</u>	<u>(42,822)</u>	<u>(69,309)</u>
NET CURRENT ASSETS					
		1,771,378	-	1,771,378	1,740,749
CREDITORS					
Amounts falling due after more than one year	10	(742,022)	-	(742,022)	(758,113)
		<u>1,029,356</u>	<u>-</u>	<u>1,029,356</u>	<u>982,636</u>
NET ASSETS					
FUNDS	13				
Unrestricted funds				1,029,356	982,636
TOTAL FUNDS				<u>1,029,356</u>	<u>982,636</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 April 2021 and were signed on its behalf by:



R Balogun - Trustee

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements **for the Year Ended 31 December 2020**

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.

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.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Offerings and donations	62,478	68,470
Tithes	98,387	84,965
Thanksgiving	13,786	16,005
Gift aid receipts	41,794	34,709
Other income	4,508	43,603
Hall hire	11,930	32,715
	232,883	280,467

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>38,080</u>	<u>101,633</u>	<u>139,713</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

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

	31.12.20	31.12.19
Administrative staff	<u>2</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	280,467	-	280,467
EXPENDITURE ON			
Charitable activities			
Charitable	187,990	-	187,990
Other	<u>30,394</u>	<u>-</u>	<u>30,394</u>
Total	<u>218,384</u>	<u>-</u>	<u>218,384</u>
NET INCOME	<u>62,083</u>	<u>-</u>	<u>62,083</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	920,553	-	920,553
TOTAL FUNDS CARRIED FORWARD	<u>982,636</u>	<u>-</u>	<u>982,636</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2020	1,767,614	132,756	14,445
Additions	-	27,084	-
At 31 December 2020	1,767,614	159,840	14,445
DEPRECIATION			
At 1 January 2020	-	92,755	12,789
Charge for year	-	22,181	499
At 31 December 2020	-	114,936	13,288
NET BOOK VALUE			
At 31 December 2020	1,767,614	44,904	1,157
At 31 December 2019	1,767,614	40,001	1,656
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2020	79,085	10,297	2,004,197
Additions	-	-	27,084
At 31 December 2020	79,085	10,297	2,031,281
DEPRECIATION			
At 1 January 2020	79,075	9,520	194,139
Charge for year	-	262	22,942
At 31 December 2020	79,075	9,782	217,081
NET BOOK VALUE			
At 31 December 2020	10	515	1,814,200
At 31 December 2019	10	777	1,810,058

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.20	31.12.19
£	£
-	500
16,702	9,015
<u>16,702</u>	<u>9,515</u>

Trade debtors
Other debtors

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.20	31.12.19
£	£
65,418	65,418
187	187
445	249
3,933	18,450
<u>69,983</u>	<u>84,304</u>

Bank loans and overdrafts (see note 11)
Trade creditors
Taxation and social security
Other creditors

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

31.12.20	31.12.19
£	£
742,022	758,113

Bank loans (see note 11)

11. LOANS

An analysis of the maturity of loans is given below:

31.12.20	31.12.19
£	£
65,418	65,418
-	8,000
<u>65,418</u>	<u>73,418</u>
49,297	49,297
98,126	98,126
<u>147,423</u>	<u>147,423</u>
245,320	245,320
349,279	365,370

Amounts falling due within one year on demand:
Mortgage loan within 1 year
Other loans

Amounts falling between one and two years:
Bank loans - 1-2 years
Mortgage loan -1 -2 years

Amounts falling due between two and five years:
Mortgage loan- 2-5 years

Amounts falling due in more than five years:

Repayable by instalments:
Mortgage loan -over 5 years

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued **for the Year Ended 31 December 2020**

12. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.20	31.12.19
	£	£
Bank loans	<u>807,440</u>	<u>823,531</u>

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

13. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	982,636	46,720	1,029,356
TOTAL FUNDS	<u>982,636</u>	<u>46,720</u>	<u>1,029,356</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	232,883	(186,163)	46,720
TOTAL FUNDS	<u>232,883</u>	<u>(186,163)</u>	<u>46,720</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	920,553	62,083	982,636
TOTAL FUNDS	<u>920,553</u>	<u>62,083</u>	<u>982,636</u>

OPEN HEAVENS CHRISTIAN CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	280,467	(218,384)	62,083
TOTAL FUNDS	<u>280,467</u>	<u>(218,384)</u>	<u>62,083</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	920,553	108,803	1,029,356
TOTAL FUNDS	<u>920,553</u>	<u>108,803</u>	<u>1,029,356</u>

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	513,350	(404,547)	108,803
TOTAL FUNDS	<u>513,350</u>	<u>(404,547)</u>	<u>108,803</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020 (31 December 2019).

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and donations	62,478	68,470
Tithes	98,387	84,965
Thanksgiving	13,786	16,005
Gift aid receipts	41,794	34,709
Other income	4,508	43,603
Hall hire	11,930	32,715
	232,883	280,467
Total incoming resources		
	232,883	280,467
EXPENDITURE		
Charitable activities		
World evangelical mission	11,537	20,474
Honorariums -guest ministers	-	2,473
Missions	1,250	500
Outreach and evangelism cost	-	818
Pastoral care	1,200	1,100
Volunteers' expenses	-	4,582
Transport and travelling	-	616
Repairs and maintenance	10,419	8,474
Mortgage	13,674	28,386
	38,080	67,423
Other		
Children ministry	1,686	1,100
Donation	8,970	6,223
Church office expenses	9,768	3,869
Retreats and training	2,265	5,455
Technical and multimedia	820	80
Events	-	1,994
Plant and machinery	22,181	9,993
Fixtures and fittings	499	499
Computer equipment	261	261
	46,450	29,474
Support costs		
Management		
Insurance	7,532	7,271
Carried forward	7,532	7,271

This page does not form part of the statutory financial statements

OPEN HEAVENS CHRISTIAN CENTRE**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
Management		
Brought forward	7,532	7,271
Telephone	1,730	2,812
Postage and stationery	547	1,956
Motor expenses	2,536	3,024
Pastor's Stipend and allowance	24,000	24,000
Pastor's rent allowance	12,000	12,000
	48,345	51,063
 Finance		
Bank charges	1,813	1,971
 Other		
Rates and water	566	754
Light and heat	4,934	8,648
Sundries	-	5,666
	5,500	15,068
 Other 2		
Advertising	540	442
Consultancy fees	17,130	28,110
	17,670	28,552
 Other 3		
Cleaning expenses	3,927	1,684
 Governance costs		
Wages	18,233	16,039
Social security	445	-
Book keeping and payroll cost	4,800	5,290
Independent examiner's fees	900	900
Legal fees	-	920
	24,378	23,149
 Total resources expended		
	186,163	218,384
 Net income		
	46,720	62,083

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