

Company registration number: 09693927  
Charity registration number: 1169464

**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

# **The Redeemed Christian Church of God Shining Light Assembly**

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**The Redeemed Christian Church of God Shining Light Assembly  
Company No. 09693927  
Trustees' Report For The Year Ended 31 December 2025**

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The trustees present their report and the financial statements for the year ended 31 December 2025.

**Objectives and Activities**

**Aims and Objectives**

Preaching the gospel of Jesus Christ

**Reference and Administrative Details**

**Trustees**

Mr Solomon Castano  
Pat Hemmings-Sague  
Mr Idowu Talabi

**Company Secretary**

Pastor Echika Uzoeto

**Charity Number**

1169464

**Company Number**

09693927

**Independent Examiner**

JKO Accounting  
JKO ACCOUNTING  
216 Bude Crescent  
Stevenage  
SG1 2QX

**The Redeemed Christian Church of God Shining Light Assembly  
Trustees' Report (continued)  
For The Year Ended 31 December 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

Pat Hemmings-Sague

Trustee

11/06/2026

**The Redeemed Christian Church of God Shining Light Assembly**  
**Independent Examiner's Report to the Trustees of The Redeemed Christian Church of God**  
**Shining Light Assembly**  
**For The Year Ended 31 December 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JKO Accounting  
11/06/2026  
216 Bude Crescent  
Stevenage  
SG1 2QX

**The Redeemed Christian Church of God Shining Light Assembly**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 December 2025**

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		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	26,043	25,324
Other	<b>4</b>	863	1,093
		<hr/> 26,906	<hr/> 26,417
<b>EXPENDITURE ON:</b>			
Raising funds	<b>6</b>	(26,381)	(27,254)
Charitable activities:	<b>6</b>		
		<hr/> 525	<hr/> (837)
<b>NET INCOME/(EXPENDITURE)</b>			
Other gains		<hr/> -	<hr/> 43,329
<b>NET MOVEMENT IN FUNDS</b>		525	42,492
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		<hr/> 42,492	<hr/> -
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<hr/> <hr/> 43,017	<hr/> <hr/> 42,492

The notes on pages 6 to 9 form part of these financial statements.

**The Redeemed Christian Church of God Shining Light Assembly**  
**Balance Sheet**  
**As At 31 December 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>10</b>	1	1,547
		1	1,547
<b>CURRENT ASSETS</b>			
Debtors	<b>11</b>	5,650	4,650
Cash at bank and in hand		38,167	37,596
		43,817	42,246
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>12</b>	(801)	(1,301)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		43,016	40,945
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		43,017	42,492
<b>NET ASSETS</b>		43,017	42,492
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		43,017	42,492
<b>TOTAL FUNDS</b>	<b>13</b>	43,017	42,492

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Pat Hemmings-Sague

Trustee

11/06/2026

The notes on pages 6 to 9 form part of these financial statements.

# The Redeemed Christian Church of God Shining Light Assembly

## Notes to the Financial Statements

### For The Year Ended 31 December 2025

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#### 1. General Information

The Redeemed Christian Church of God Shining Light Assembly is a company limited by guarantee, incorporated in England & Wales, registered number 09693927 and registered charity number 1169464. The registered office is .

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

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

##### 2.2. Incoming Resources

Incoming resources shall be voluntary donations from members in form of Offerings, Tithe, Thanksgiving and other donations.

##### 2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the statement of financial activities over its estimated economic life of .... years.

##### 2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25%
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##### 2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### 3. Income from Donations and Legacies

2025	2024
Unrestricted funds	Unrestricted funds
£	£
26,043	25,324

Other

#### 4. Other Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
863	1,093

Interest Income



**The Redeemed Christian Church of God Shining Light Assembly**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	1,546	1,546

**6. Analysis of Expenditure**

		<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>
	<b>£</b>	<b>£</b>
Raising funds	12,184	14,197

		<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>
	<b>£</b>	<b>£</b>
Raising funds	14,685	12,569

**7. Support Costs**

	<b>2025</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	5,280
General administration	7,371
Depreciation	1,546
	14,197

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	3,980
General administration	7,043
Depreciation	1,546
	12,569

**8. Average Number of Employees**

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

**The Redeemed Christian Church of God Shining Light Assembly**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

**9. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 January 2025	500
As at 31 December 2025	500
<b>Amortisation</b>	
As at 1 January 2025	500
As at 31 December 2025	500
<b>Net Book Value</b>	
As at 31 December 2025	-
As at 1 January 2025	-

**10. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Cost</b>	
As at 1 January 2025	14,441
As at 31 December 2025	14,441
<b>Depreciation</b>	
As at 1 January 2025	12,894
Provided during the period	1,546
As at 31 December 2025	14,440
<b>Net Book Value</b>	
As at 31 December 2025	1
As at 1 January 2025	1,547

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	5,650	4,650

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1	1
Other creditors	350	350
Accruals and deferred income	450	950
	801	1,301

**The Redeemed Christian Church of God Shining Light Assembly**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

**13. Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	42,492	26,906	(26,381)	43,017
<b>Total funds</b>	42,492	26,906	(26,381)	43,017

	As at 1 January 2024	Income	Expenditure	Gains and losses	As at 31 December 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	-	26,417	(27,254)	43,329	42,492
<b>Total funds</b>	-	26,417	(27,254)	43,329	42,492

**14. Transactions with Trustees**

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

2025	2024
£	£

**15. Related Party Disclosures**

**16. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**The Redeemed Christian Church of God Shining Light Assembly**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Offerings	7,749	6,214
Tithe	17,889	18,344
Thanksgiving	345	239
Other Offering	60	527
	<u>26,043</u>	<u>25,324</u>
<b>Other</b>		
Interest Income	863	1,093
	<u>863</u>	<u>1,093</u>
	<u>26,906</u>	<u>26,417</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Central Office Remittance - WEM	(1,800)	(1,650)
FOL - Central Office	(240)	(240)
Members Welfare	(1,074)	(2,104)
Evangelism/ Outreach	(585)	(891)
FP - Central Office	(900)	(900)
Music Ministry	(7,585)	(8,900)
Rent	(5,280)	(3,980)
Repairs, renewals and maintenance	(1,700)	(1,100)
Insurance	(283)	(311)
Printing, postage and stationery	(100)	(93)
Training seminars and workshops	(320)	(1,370)
Telecommunications and data costs	(702)	(452)
Accountancy fees	(950)	(950)
Professional fees	(1,068)	(288)
Subscriptions	(200)	(192)
Bank charges	(90)	(36)
Charitable donations	(658)	(1,250)
Sundry expenses	-	(1)
Sundry type A	(1,300)	(1,000)
Depreciation	(1,546)	(1,546)
	<u>(26,381)</u>	<u>(27,254)</u>
	<u>(26,381)</u>	<u>(27,254)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>525</u>	<u>(837)</u>