

# REDEEMED CHRISTIAN CHURCH OF GOD OPEN HEAVENS CHRISTIAN CENTRE HATFIELD

England & Wales · Charity number 1200187

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-08-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 62a Town Centre  
Hatfield  
AL10 0JJ

**Phone** 07949182493

**Email** [openheavenschristiancentre@yahoo.co.uk](mailto:openheavenschristiancentre@yahoo.co.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF CHRISTIAN FAITH WORLDWIDE THE RELIEF OF POVERTY AND NEED AND THE ADVANCEMENT OF EDUCATION AS AN EXPRESSION OF CHRISTIAN OUTREACH

**Activities:** The advancement of Christian faith worldwide, the relief of poverty and need and the advancement of education as an expression of Christian outreach

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Hertfordshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £59,419  | £27,778     | -      | -         |
| 2024-12-31 | £104,674 | £75,435     | -      | -         |
| 2023-12-31 | £44,002  | £16,103     | -      | -         |

## Trustees

| Name                               | Role  | Appointed  |
|------------------------------------|-------|------------|
| <b>Omobonike Fagbenro FAGBENRO</b> | Chair | 2022-01-01 |
| Akin Coker                         |       | 2022-01-01 |
| Franklyn Ikhine                    |       | 2022-01-01 |
| Kayode Fabiyi                      |       | 2022-01-01 |
| Remi Balogun                       |       | 2022-01-01 |

**REDEEMED CHRISTIAN CHURCH OF GOD OPEN HEAVENS CHRISTIAN CENTRE HATFIELD**

England & Wales - Charity number 1200187

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# Accounts

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**THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)  
OPEN HEAVENS CHRISTIAN CENTRE HATFIELD**



**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)  
OPEN HEAVENS CHRISTIAN CENTRE (OHCC), HATFIELD**

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## CORPORATE INFORMATION

**Charity Registration Number:** 1200187

**Principal Address:** 62A Town Centre  
Hatfield  
AL10 0JJ

**General Overseer:** Pastor E.A. Adeboye

**Board of Trustees:** *The trustees who served during the period were as follows:*

|                        |   |             |
|------------------------|---|-------------|
| Mrs Omobonike Fagbenro | - | Chairperson |
| Pastor Oluremi Balogun | - | Member      |
| Mr Franklyn Ikhine     | - | Member      |
| Mr Kayode Fabiyi       | - | Member      |
| Mr Akin Coker          | - | Member      |

**Minister-in-Charge:** Pastor Odunayo Fabiyi

**Bankers:** Barclays Plc  
Leicester  
LE87 2BBB

## **REPORT OF THE BOARD OF TRUSTEES**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **Public Benefit Statement**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit "Charities and Public Benefit".

### **Governing Document**

The charity is an unincorporated association governed by a constitution. Eligibility for members of charity and members of board of trustees is governed by the constitution.

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.

### **Organisation Structure**

The church is organised such that the trustees meet at regular intervals to manage its affairs. The day-to-day activities of the church is administered by the Pastor-in-charge:-

*Pastor Odunayo Fabiyi*

### **Volunteers**

Many volunteers sacrifice their time to help with the routine activities of the church. We are greatly indebted to these volunteers for their unwavering commitment and support.

### **Appointment of New Trustees**

Trustees are appointed by strict spiritual guidelines and biblical qualities that mirror Christ-like attributes. There was no trustees' remuneration or other benefits.

*The trustees who served during the period were as follows:*

|                        |   |             |
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| Mrs Omobonike Fagbenro | - | Chairperson |
| Pastor Oluremi Balogun | - | Member      |
| Mr Franklyn Ikhine     | - | Member      |
| Mr Kayode Fabiyi       | - | Member      |
| Mr Akin Coker          | - | Member      |

## **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate these risks.

## **Related Parties**

RCCG Open Heavens Christian Centre is a member of Redeemed Christian Church of God (RCCG) which has parishes in many countries of the world. The relationship between the parishes and RCCG is governed by an agreement for common purposes.

## **Principal Funding Sources**

The sources of fund are provided mainly through tithes and offerings by church members, gift aid as well as National Lottery Commission Fund.

## **Objects and Activities**

The principal object is the advancement of Christian Faith worldwide and the relief of poverty. To promote any charitable activity for the benefit of the local people. To achieve its objective, the charity adopted the following strategies;

- Conducting Sunday worship services, midweek Bible study and prayer meetings;
- Running seminars in the church with proven ministers of faith to guide members in the various aspects of Christian faith;
- Support for other charities and Christian events; and
- Regular visitation within the local community to provide required support.

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events (e.g., campaigns against domestic violence)
- Welfare support to members and general public (Food bank support and Cost-of-living support)
- Various missionary activities

## **Achievements and Future Developments**

This year we have successfully share our Christian faith by promoting positive values to reduce domestic violence in our communities, providing support for struggling families and many more community-oriented events.

As we pursue life transforming programmes and embark on spreading the gospel of Christ, we anticipate transformation in peoples' life and growth in membership that will lead to planting of more parishes.

Indeed, the present level of funding is sufficient to support the continuation of the church objectives.

## Financial Reviews

During the period, unrestricted fund of £59,419 was received in voluntary income. Total unrestricted fund expended was £27,778, thus resulting in operating surplus of £31,641. Cash in bank at the end of the period was £152,546.

## Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accrual's basis and have been examined by an independent examiner, whose report is also appended.

This report was approved by the Board of Trustees and signed on their behalf by:



Mr Akin Coker

Trustee

07/06/2026

Date

## INDEPENDENT EXAMINER'S REPORT

**Report to the trustees/members of:** The Redeemed Christian Church of God (RCCG), Open Heavens  
Christian Centre, Hatfield

**On accounts for the year ended:** 31 December 2025, set out on pages 8 - 13

**Charity Number:** 1200187

### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which give me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: *O.A.*

Date: 2 June 2026

Name: Olalekan Aladesanmi, FAIA

Position: Accounting and Finance Consultant

Company: Breakthrough Professional Services Limited Address: Hendon, Road, Sunderland, SR1 2HB

Mobile: 07867474330

Email: [info@breakthroughprofessionalservices.co.uk](mailto:info@breakthroughprofessionalservices.co.uk)

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDING 31 DECEMBER 2025**

|  |              |                               |                             | <b>2025</b>            | <b>2024</b>            |
|--|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
|  | <b>Notes</b> | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <b>Total<br/>Funds</b> |
|  |              | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>               |
| <b>INCOMING RESOURCES</b>                          |              |                               |                             |                        |                        |
| Donations, Legacies and similar incoming resources | 3            | 32,880                        | -                           | 32,880                 | 37,632                 |
| Activities in furtherance of charity's object      | 4            | 26,539                        | -                           | 26,539                 | 67,042                 |
| <b>Total Incoming Resources</b>                    |              | <b>59,419</b>                 | <b>-</b>                    | <b>59,419</b>          | <b>104,674</b>         |
| <b>RESOURCES EXPENDED</b>                          |              |                               |                             |                        |                        |
| Grants Paid  | 5            | 9,280                         | -                           | 9,280                  | 54,184                 |
| Costs of activities for Charitable objectives      | 6            | 11,052                        | -                           | 11,052                 | 9,394                  |
| Support costs                                      | 7            | 6,096                         | -                           | 6,096                  | 10,123                 |
| Management and Governance Cost                     | 8            | 1,350                         | -                           | 1,350                  | 1,734                  |
| <b>Total Resources Expended</b>                    |              | <b>27,778</b>                 | <b>-</b>                    | <b>27,778</b>          | <b>75,435</b>          |
| Net (Resources expended/Incoming Resources)        |              | 31,641                        | -                           | 31,641                 | 29,240                 |
| Total Funds brought forward                        |              | 131,440                       | -                           | 131,440                | 102,200                |
| <b>Total Funds carried forward</b>                 |              | <b>163,080</b>                | <b>-</b>                    | <b>163,080</b>         | <b>131,440</b>         |

**STATEMENT OF FINANCIAL POSITION**

**YEAR ENDING 31 DECEMBER 2025**

|  |              | <b>2025</b>            | <b>2024</b>            |
|--|--------------|------------------------|------------------------|
|  | <b>Notes</b> | <b>Total<br/>Funds</b> | <b>Total<br/>Funds</b> |
| <b>Non-current Assets</b>                  |              | <b>£</b>               | <b>£</b>               |
| Tangible Assets                            | 9            | 3,538                  | 3,689                  |
| <br><b>Current Assets</b>                  |              |                        |                        |
| Debtor                                     |              | -                      | 1,455                  |
| Gift Aid Receivable                        |              | 7,796                  | 7,000                  |
| Cash in Bank                               |              | 152,546                | 120,146                |
|  |              | 160,342                | 128,601                |
| <br><b>Short Term Liabilities</b>          |              |                        |                        |
| Creditors (amount falling due in one year) |              | 800                    | 850                    |
| Net Current Assets                         |              | 159,542                | 127,751                |
| <br><b>Net Assets</b>                      |              | <b>163,080</b>         | <b>131,440</b>         |
| <br><b>Charity Funds</b>                   |              |                        |                        |
| Unrestricted                               |              | 163,080                | 121,497                |
| Restricted                                 |              | -                      | 9,943                  |
| <b>Total Charity Funds</b>                 | 10           | <b>163,080</b>         | <b>131,440</b>         |

The financial statements were approved by the Board of Trustees on 07/06/2026 and were signed on its behalf

by:



Mr Akin Coker

Trustee

## ACCOUNTING POLICIES

### 1. Accounting Policy

The fundamental accounting policies, all of which have been consistently applied throughout the year, are set out below:

#### (a) Scope and Basis of Preparation

The financial statements of RCCG Open Heavens Christian Centre Hatfield have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### (b) 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

#### (c) Incoming Resources

All incoming resources are accounted for when the Charity is legally entitled to the funds and the amount can be quantified with reasonable accuracy.

#### (d) Resources Expended

All expenditure is accrued for on accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

#### (e) Cash flow

The financial statements do not include a cash flow statement because the church, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

#### (f) Tangible Fixed Assets and Depreciation

Depreciation is charged on an annual rate on a reducing balance basis to write off each asset over its estimated useful life.

| <b>Asset Category</b> | <b>Annual Rate</b> |
|-----------------------|--------------------|
| Motor Vehicles        | 10% on cost        |
| Fixtures and Fittings | 20% on cost        |
| Equipment             | 20% on cost        |

#### (g) Taxation

2) The charity is exempt from corporation tax on its charitable activities.

## NOTES

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2025<br>Total<br>Funds | 2024<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| <b>3. Donation, Legacies and Similar Incoming Resources</b> |                       |                     |                        |                        |
| Tithes  | 22,035                | -                   | 22,035                 | 22,322                 |
| Offering  | 8,105                 | -                   | 8,105                  | 7,071                  |
| Thanksgiving  | 1,045                 | -                   | 1,045                  | 1,138                  |
| First Fruits  | -                     | -                   | -                      | 1,215                  |
| Project   | 1,000                 | -                   | 1,000                  | -                      |
| Welfare   | 535                   | -                   | 535                    | 710                    |
| Others (e.g., Sunday school manuals, refund)                | 161                   | -                   | 161                    | 5,176                  |
|   | <b>32,880</b>         | <b>-</b>            | <b>32,880</b>          | <b>37,632</b>          |

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2025<br>Total<br>Funds | 2024<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| <b>4. Activities in Furtherance of Charity Object</b> |                       |                     |                        |                        |
| Gift Aid Claim  | 24,289                | -                   | 24,289                 | 4,385                  |
| National Lottery Community Fund                       | -                     | -                   | -                      | 62,657                 |
| Other grants  | 2,250                 | -                   | 2,250                  | -                      |
|   | <b>26,539</b>         | <b>-</b>            | <b>26,539</b>          | <b>67,042</b>          |

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2025<br>Total<br>Funds | 2024<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| <b>5. Grants Paid (Institutional and Non-institutional)</b> |                       |                     |                        |                        |
| RCCG - World Evangelical Mission                            | 5,699                 | -                   | 5,699                  | -                      |
| RCCG - Central Office Fund                                  | 900                   | -                   | 900                    | -                      |
| RCCG Province   | -                     | -                   | -                      | 100                    |
| Evangelical Support   | 100                   | -                   | 100                    | 550                    |
| OHCC Dues   | -                     | -                   | -                      | 100                    |
| Honourarium   | 600                   | -                   | 600                    | 360                    |
| Continental Ordained Ministers Conference                   | -                     | -                   | -                      | 360                    |
| Domestic Violence Project                                   | -                     | -                   | -                      | 27,374                 |
| Cost of Living Project                                      | -                     | -                   | -                      | 18,450                 |
| Food bank project   | 1,981                 | -                   | 1,981                  | 6,890                  |
|   | <b>9,280</b>          | <b>-</b>            | <b>9,280</b>           | <b>54,184</b>          |

|  |               |            | 2025          | 2024         |
|--|---------------|------------|---------------|--------------|
|  | Unrestricted  | Restricted | Total Funds   | Total Funds  |
|  | Funds         | Funds      |               |              |
|  | £             | £          | £             | £            |
| <b>6. Cost of Activities for Charitable Objectives</b> |               |            |               |              |
| Rent   | 11,052        | -          | 11,052        | 9,946        |
|  | <b>11,052</b> | <b>-</b>   | <b>11,052</b> | <b>9,394</b> |

|  |              |            | 2025         | 2024       |
|--|--------------|------------|--------------|------------|
|  | Unrestricted | Restricted | Total        | Total      |
|  | Funds        | Funds      | Funds        | Funds      |
|  | £            | £          | £            | £          |
| <b>7. Support Costs</b>                    |              |            |              |            |
| Utilities                                  | 1,535        | -          | 1,535        | 4,695      |
| Books/Postage/Stationeries                 | 50           | -          | 50           | 108        |
| Travel /Transport                          | 450          | -          | 450          | 244        |
| Vehicle Repairs                            | 1,464        | -          | 1,464        | 576        |
| Welfare/Hospitality                        | 659          | -          | 659          | 914        |
| Printing                                   | 164          | -          | 164          | 459        |
| Road tax                                   | 202          | -          | 202          | 173        |
| Fuel                                       | 140          | -          | 140          | 841        |
| Penalties and Fines                        | 69           | -          | 69           | -          |
| Vehicle Insurance                          | 446          | -          | 446          | 1,062      |
| IT expenses - internet, website and mobile | 117          | -          | 117          | 385        |
| Sundry expenses                            | 62           | -          | 62           | -          |
| Depreciation                               | 678          | -          | 678          | 667        |
|  | <b>6,096</b> | <b>-</b>   | <b>6,096</b> | <b>096</b> |

|  |              |            | 2025         | 2024         |
|--|--------------|------------|--------------|--------------|
|  | Unrestricted | Restricted | Total        | Total        |
|  | Funds        | Funds      | Funds        | Funds        |
|  | £            | £          | £            | £            |
| <b>8. Management and Governance Cost</b> |              |            |              |              |
| Retreat/Training                         | 200          | -          | 200          | 591          |
| Accounting fees                          | 950          | -          | 950          | 550          |
| Volunteers                               | 200          | -          | 200          | 593          |
|  | <b>1,350</b> | <b>-</b>   | <b>1,350</b> | <b>1,734</b> |

#### 9. Non-current Assets: Tangible Assets

|                            | Motor        | Fixtures &   | Equipment    | Total         |
|----------------------------|--------------|--------------|--------------|---------------|
|                            | Vehicle      | Fittings     |              |               |
|                            | £            | £            | £            | £             |
| <b>Cost</b>                |              |              |              |               |
| As at 1 January 2025       | 2,900        | 4,263        | 6,515        | 13,678        |
| Additions                  | -            | 274          | 344          | 618           |
| <b>At 31 December 2025</b> | <b>2,900</b> | <b>4,537</b> | <b>6,859</b> | <b>14,296</b> |
| <b>Depreciation</b>        |              |              |              |               |
| As at 1 January 2025       | 1,879        | 3,211        | 4,797        | 9,989         |
| Charge for the year        | 102          | 265          | 412          | 770           |
| <b>At 31 December 2025</b> | <b>1,981</b> | <b>3,476</b> | <b>5,209</b> | <b>10,759</b> |
| <b>Net Book Value</b>      |              |              |              |               |
| <b>At 31 December 2025</b> | <b>919</b>   | <b>1,061</b> | <b>1,650</b> | <b>3,538</b>  |

|  | 2025 | 2024 |
|--|------|------|
|  | £    | £    |
| <b>10. Creditors: Amount Falling Due Within One Year</b> | 800  | 850  |

**11. Movements in funds**

|                           | At<br>01/01/2025 | Net<br>movement<br>in funds | At<br>31/12/2025 |
|---------------------------|------------------|-----------------------------|------------------|
|                           | £                | £                           | £                |
| <b>Unrestricted Funds</b> |                  |                             |                  |
| General Funds             | 131,440          | 31,641                      | 163,080          |
| <b>Restricted Funds</b>   |                  |                             |                  |
| Restricted                | -                | -                           | -                |
| <b>Total Funds</b>        | <b>131,440</b>   | <b>31,641</b>               | <b>163,080</b>   |

**REDEEMED CHRISTIAN CHURCH OF GOD OPEN HEAVENS CHRISTIAN CENTRE HATFIELD**

England & Wales - Charity number 1200187

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# Accounts

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**THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)  
OPEN HEAVENS CHRISTIAN CENTRE HATFIELD**



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FOR THE YEAR ENDED 31ST DECEMBER 2024**

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| NOTES                             | 11          |

## CORPORATE INFORMATION

**Charity Registration Number:** 1200187

**Principal Address:** 62A Town Centre  
Hatfield  
AL10 0JJ

**General Overseer:** Pastor E.A. Adeboye

**Board of Trustees:** *The trustees who served during the period were as follows:*

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| Mrs Omobonike Fagbenro | - | Chairperson |
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| Mr Akin Coker          | - | Member      |

**Minister-in-Charge:** Pastor Odunayo Fabiyi

**Bankers:** Barclays Plc  
Leicester  
LE87 2BBB

## **REPORT OF THE BOARD OF TRUSTEES**

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The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit "Charities and Public Benefit".

### **Governing Document**

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### **Organisation Structure**

The church is organised such that the trustees meet at regular intervals to manage its affairs. The day to day activities of the church is administered by the Pastor-in-charge:-

*Pastor Odunayo Fabiyi*

### **Volunteers**

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### **Appointment of New Trustees**

Trustees are appointed by strict spiritual guidelines and biblical qualities that mirror Christ-like attributes. There was no trustees' remuneration or other benefits.

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## **Risk Management**

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RCCG Open Heavens Christian Centre is a member of Redeemed Christian Church of God (RCCG) which has parishes in many countries of the world. The relationship between the parishes and RCCG is governed by an agreement for common purposes.

## **Principal Funding Sources**

The sources of fund are provided mainly through tithes and offerings by church members, gift aid as well as National Lottery Commission Fund.

## **Objects and Activities**

The principal object is the advancement of Christian Faith worldwide and the relief of poverty. To promote any charitable activity for the benefit of the local people. To achieve its objective, the charity adopted the following strategies;

- Conducting Sunday worship services, midweek Bible study and prayer meetings;
- Running seminars in the church with proven ministers of faith to guide members in the various aspects of Christian faith;
- Support for other charities and Christian events; and
- Regular visitation within the local community to provide required support.

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events (e.g., campaigns against domestic violence)
- Welfare support to members and general public (Food bank support and Cost-of-living support)
- Various missionary activities

## **Achievements and Future Developments**

This year we have successfully share our Christian faith by promoting positive values to reduce domestic violence in our communities, providing support for struggling families and many more community-oriented events.

As we pursue life transforming programmes and embark on spreading the gospel of Christ, we anticipate transformation in peoples' life and growth in membership that will lead to planting of more parishes.

Indeed, the present level of funding is sufficient to support the continuation of the church objectives.

### **Financial Reviews**

During the period, unrestricted fund of £42,017 was received in voluntary income and restricted funds of £62,657 was received from National Lottery Community Fund. Total unrestricted fund expended was £22,720 and total restricted fund expended was £52,714, thus resulting in operating surplus of £29,240. Cash in bank at the end of the period was £120,146.

### **Trustees' Responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accrual's basis and have been examined by an independent examiner, whose report is also appended.

This report was approved by the Board of Trustees and signed on their behalf by:

On behalf of the charity:  
  
Mr Akin Coker

Date: \_\_\_05/06/2025\_\_\_

*Signed: On behalf of the Board of Trustees*

## **INDEPENDENT EXAMINER'S REPORT**

**Report to the trustees/members of:** The Redeemed Christian Church of God (RCCG), Open Heavens  
Christian Centre, Hatfield

**On accounts for the year ended:** 31<sup>st</sup> December 2024, set out on pages 8 - 13

**Charity Number:** 1200187

### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which give me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:** *O.A.*

**Date:** 21/05/2025

Name: Olalekan Aladesanmi, FAIA

Address: 1 Hendon, Road, Sunderland, SR1 2AN

## STATEMENT OF FINANCIAL ACTIVITIES

Year Ending 31<sup>st</sup> December 2024

|  |       |                            |                          | 2024                | 2023             |
|--|-------|----------------------------|--------------------------|---------------------|------------------|
|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | Total Funds<br>£ |
| <b>INCOMING RESOURCES</b>                          |       |                            |                          |                     |                  |
| Donations, Legacies and similar incoming resources | 3     | 37,632                     | -                        | 37,632              | 31,677           |
| Activities in furtherance of charity's object      | 4     | 4,385                      | 62,657                   | 67,042              | 12,325           |
| <b>Total Incoming Resources</b>                    |       | <b>42,017</b>              | <b>62,657</b>            | <b>104,674</b>      | <b>44,002</b>    |
| <b>RESOURCES EXPENDED</b>                          |       |                            |                          |                     |                  |
| Grants Paid  | 5     | 1,701                      | 52,714                   | 54,184              | 750              |
| Costs of activities for Charitable objectives      | 6     | 9,394                      | -                        | 9,394               | 7,452            |
| Support costs                                      | 7     | 10,123                     | -                        | 10,123              | 6,542            |
| Management and Governance Cost                     | 8     | 1,503                      | -                        | 1,734               | 1,60             |
| <b>Total Resources Expended</b>                    |       | <b>22,720</b>              | <b>52,714</b>            | <b>75,435</b>       | <b>16,103</b>    |
| Net (Resources expended/Incoming Resources)        |       | 19,297                     | 9,943                    | 29,240              | 27,899           |
| Total Funds brought forward                        |       | -                          | -                        | 102,200             | 74,301           |
| <b>Total Funds carried forward</b>                 |       | <b>19,297</b>              | <b>9,943</b>             | <b>131,440</b>      | <b>102,200</b>   |

## STATEMENT OF FINANCIAL POSITION

Year Ending 31<sup>st</sup> December 2024

|  | Notes | 2024<br>Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|--|-------|-----------------------------|-----------------------------|
| <b>Non-current Assets</b>                  |       |                             |                             |
| Tangible Assets                            | 9     | 3,689                       | 3,559                       |
| <b>Current Assets</b>                      |       |                             |                             |
| Prepayment                                 |       | 1,455                       | 3,444                       |
| Gift Aid Receivable                        |       | 7,000                       | 6,784                       |
| Cash in Bank                               |       | 120,146                     | 88,413                      |
|  |       | 128,601                     | 98,641                      |
| <b>Short Term Liabilities</b>              |       |                             |                             |
| Creditors (amount falling due in one year) |       | 850                         | -                           |
| Net Current Assets                         |       | 127,751                     | 98,641                      |
| <b>Net Assets</b>                          |       | <b>131,440</b>              | <b>102,200</b>              |
| <b>Charity Funds</b>                       |       |                             |                             |
| Unrestricted                               |       | 121,497                     | 102,200                     |
| Restricted                                 |       | 9,943                       | -                           |
| <b>Total Charity Funds</b>                 | 10    | <b>131,440</b>              | <b>102,200</b>              |

The financial statements were approved by the Board of Trustees on 05/06/2025 and were signed on its behalf by:

On behalf of the charity:  


Mr Akin Coker

*Signed: On behalf of the Board of Trustees*

## ACCOUNTING POLICIES

### 1. Accounting Policy

The fundamental accounting policies, all of which have been consistently applied throughout the year, are set out below:

#### (a) Scope and Basis of Preparation

The financial statements of RCCG Open Heavens Christian Centre Hatfield have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### (b) 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

#### (c) Incoming Resources

All incoming resources are accounted for when the Charity is legally entitled to the funds and the amount can be quantified with reasonable accuracy.

#### (d) Resources Expended

All expenditure is accrued for on accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

#### (e) Cash flow

The financial statements do not include a cash flow statement because the church, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

#### (f) Tangible Fixed Assets and Depreciation

Depreciation is charged on an annual rate on a reducing balance basis in order to write off each asset over its estimated useful life.

| <b>Asset Category</b> | <b>Annual Rate</b> |
|-----------------------|--------------------|
| Motor Vehicles        | 10% on cost        |
| Fixtures and Fittings | 20% on cost        |
| Equipment             | 20% on cost        |

#### (g) Taxation

2) The charity is exempt from corporation tax on its charitable activities.

## NOTES

|   |                       |                     | 2024           | 2023           |
|---|-----------------------|---------------------|----------------|----------------|
|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds | Total<br>Funds |
| <b>3. Donation, Legacies and Similar Incoming Resources</b> | £                     | £                   | £              | £              |
| Tithes  | 22,322                | -                   | 22,322         | 19,109         |
| Offering  | 7,071                 | -                   | 7,071          | 6,899          |
| Thanksgiving  | 1,138                 | -                   | 1,138          | 811            |
| First Fruits  | 1,215                 | -                   | 1,215          | 2,850          |
| Building fund   | -                     | -                   | -              | 180            |
| Welfare   | 710                   | -                   | 710            | 100            |
| Others (e.g., Sunday school manuals, refund)                | 5,176                 | -                   | 5,176          | 1,728          |
|   | <b>37,632</b>         | <b>-</b>            | <b>37,632</b>  | <b>31,677</b>  |

|   |                       |                     | 2024           | 2023           |
|---|-----------------------|---------------------|----------------|----------------|
|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds | Total<br>Funds |
| <b>4. Activities in Furtherance of Charity Object</b> | £                     | £                   | £              | £              |
| Grants - Gift Aid Scheme                              | 4,385                 | -                   | 4,385          | -              |
| National Lottery Community Fund                       | -                     | 62,657              | 62,657         | 12,325         |
|   | <b>4,385</b>          | <b>62,657</b>       | <b>67,042</b>  | <b>12,325</b>  |

|   |                       |                     | 2024          | 2023        |
|---|-----------------------|---------------------|---------------|-------------|
|   | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds   | Total Funds |
| <b>5. Grants Paid (Institutional and Non-institutional)</b> | £                     | £                   | £             | £           |
| RCCG - World Evangelical Mission                            | -                     | -                   | -             | -           |
| RCCG - Central Office Fund                                  | -                     | -                   | -             | 150         |
| RCCG Province   | 100                   | -                   | 100           | -           |
| Evangelical Support   | 550                   | -                   | 550           | 600         |
| OHCC Dues   | 100                   | -                   | 100           | -           |
| Honourarium   | 360                   | -                   | 360           | -           |
| Continental Ordained Ministers Conference                   | 360                   | -                   | 360           | -           |
| Domestic Violence Project                                   | -                     | 27,374              | 27,374        | -           |
| Cost of Living Project                                      | -                     | 18,450              | 18,450        | -           |
| Food bank project   | -                     | 6,890               | 6,890         | -           |
|   | <b>1,470</b>          | <b>52,714</b>       | <b>54,184</b> | <b>750</b>  |

|  |                    |                  | 2024         | 2023         |
|--|--------------------|------------------|--------------|--------------|
|  | Unrestricted Funds | Restricted Funds | Total Funds  | Total Funds  |
|  | £                  | £                | £            | £            |
| <b>6. Cost of Activities for Charitable Objectives</b> |                    |                  |              |              |
| Rent   | 9,946              | -                | 9,946        | 7,252        |
| Building repairs                                       | 552                | -                | 552          | -            |
| Local council rates                                    | -                  | -                | -            | 200          |
|  | <b>9,394</b>       | <b>-</b>         | <b>9,394</b> | <b>7,452</b> |

|  |                    |                  | 2024          | 2023         |
|--|--------------------|------------------|---------------|--------------|
|  | Unrestricted Funds | Restricted Funds | Total Funds   | Total Funds  |
|  | £                  | £                | £             | £            |
| <b>7. Support Costs</b>                    |                    |                  |               |              |
| Utilities                                  | 4,695              | -                | 4,695         | 1,315        |
| Books/Postage/Stationeries                 | 108                | -                | 108           | 271          |
| Travel /Transport                          | 244                | -                | 244           | 100          |
| Repairs                                    | 576                | -                | 576           | 534          |
| Welfare/Hospitality                        | 914                | -                | 914           | 2,226        |
| Printing                                   | 459                | -                | 459           | 266          |
| Road tax                                   | 173                | -                | 173           | 150          |
| Fuel                                       | 841                | -                | 841           | 309          |
| Insurance                                  | 1,062              | -                | 1,062         | 550          |
| IT expenses - internet, website and mobile | 385                | -                | 385           | 215          |
| Depreciation                               | 667                | -                | 667           | 606          |
|  | <b>10,123</b>      | <b>-</b>         | <b>10,123</b> | <b>6,542</b> |

|  |                    |                  | 2024         | 2023         |
|--|--------------------|------------------|--------------|--------------|
|  | Unrestricted Funds | Restricted Funds | Total Funds  | Total Funds  |
|  | £                  | £                | £            | £            |
| <b>8. Management and Governance Cost</b> |                    |                  |              |              |
| Retreat/Training                         | 360                | -                | 360          | 610          |
| Accounting fees                          | 550                | -                | 550          | 600          |
| Volunteers                               | 593                | -                | 593          | 150          |
|  | <b>1,503</b>       | <b>-</b>         | <b>1,503</b> | <b>1,360</b> |

#### 9. Non-current Assets: Tangible Assets

|                            | Motor Vehicle | Fixtures & Fittings | Equipment    | Total         |
|----------------------------|---------------|---------------------|--------------|---------------|
|                            | £             | £                   | £            |               |
| <b>Cost</b>                |               |                     |              |               |
| As at 1 January 2024       | 2,900         | 4,028               | 5,839        | 12,767        |
| Additions                  | -             | 234                 | 676          | 911           |
| <b>At 31 December 2024</b> | <b>2,900</b>  | <b>4,262</b>        | <b>6,515</b> | <b>13,678</b> |
| <b>Depreciation</b>        |               |                     |              |               |
| As at 1 January 2024       | 1,879         | 2,950               | 4,493        | 9,322         |
| Charge for the year        | 102           | 262                 | 404          | 667           |
| <b>At 31 December 2024</b> | <b>1,981</b>  | <b>3,212</b>        | <b>4,897</b> | <b>9,989</b>  |
| <b>Net Book Value</b>      |               |                     |              |               |
| <b>At 31 December 2024</b> | <b>919</b>    | <b>1,050</b>        | <b>1,618</b> | <b>3,689</b>  |

|  | <b>2024</b> | <b>2023</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| <b>10. Creditors: Amount Falling Due Within One Year</b> | 850         |             |

#### **11. Movements in funds**

|                           | <b>At<br/>01/01/2024</b> | <b>net<br/>movement<br/>in funds</b> | <b>At<br/>31/12/2024</b> |
|---------------------------|--------------------------|--------------------------------------|--------------------------|
|                           | <b>£</b>                 | <b>£</b>                             | <b>£</b>                 |
| <b>Unrestricted Funds</b> |                          |                                      |                          |
| General Funds             | 102,200                  | 19,297                               | 121,497                  |
| <b>Restricted Funds</b>   |                          |                                      |                          |
| Restricted                | -                        | 9,943                                | 9,943                    |
| <b>Total Funds</b>        | <b>102,200</b>           | <b>29,240</b>                        | <b>131,440</b>           |

**REDEEMED CHRISTIAN CHURCH OF GOD OPEN HEAVENS CHRISTIAN CENTRE HATFIELD**

England & Wales - Charity number 1200187

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# Accounts

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**THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)**

**OPEN HEAVENS CHRISTIAN CENTRE HATFIELD**



**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**THE REDEEMED CHRISTIAN CHURCH OF GOD (RCCG)  
OPEN HEAVENS CHRISTIAN CENTRE (OHCC), HATFIELD**

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| INDEPENDENT EXAMINER’S REPORT     | 7           |
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| STATEMENT OF FINANCIAL POSITION   | 9           |
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## CORPORATE INFORMATION

**Charity Registration Number:** 1200187

**Principal Address:** 62A Town Centre  
Hatfield  
AL10 0JJ

**General Overseer:** Pastor E.A. Adeboye

**Board of Trustees:** *The trustees who served during the period were as follows:*

Mrs Omobonike Fagbenro - Chairperson

Pastor Oluremi Balogun - Member

Mr Franklyn Ikhine - Member

Mr Kayode Fabiyi - Member

Mr Akin Coker - Member

**Minister-in-Charge:** Pastor Odunayo Fabiyi

**Banker:** Barclays Plc  
Leicester  
LE87 2BBB

## **REPORT OF THE BOARD OF TRUSTEES**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **Public Benefit Statement**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit "Charities and Public Benefit".

### **Governing Document**

The charity is an unincorporated association governed by a constitution. Eligibility for members of charity and members of board of trustees is governed by the constitution.

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.

### **Organisation Structure**

The church is organised such that the trustees meet at regular intervals to manage its affairs. The day to day activities of the church is administered by the Pastor-in-charge:-

*Pastor Odunayo Fabiyi*

### **Volunteers**

Many volunteers sacrifice their time to help with the routine activities of the church. We are greatly indebted to these volunteers for their unwavering commitment and support.

### **Appointment of New Trustees**

Trustees are appointed by strict spiritual guidelines and biblical qualities that mirror Christ-like attributes. There was no trustees' remuneration or other benefits.

*The trustees who served during the period were as follows:*

|                        |   |             |
|------------------------|---|-------------|
| Mrs Omobonike Fagbenro | - | Chairperson |
| Pastor Oluremi Balogun | - | Member      |
| Mr Franklyn Ikhine     | - | Member      |
| Mr Kayode Fabiyi       | - | Member      |
| Mr Akin Coker          | - | Member      |

## **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate these risks.

## **Related Parties**

RCCG Open Heavens Christian Centre is a member of Redeemed Christian Church of God (RCCG) which has parishes in many countries of the world. The relationship between the parishes and RCCG is governed by an agreement for common purposes.

## **Principal Funding Sources**

The sources of fund are provided mainly through tithes and offerings by church members as well as gift aid.

## **Objects and Activities**

The principal object is the advancement of Christian Faith worldwide and the relief of poverty. To promote any charitable activity for the benefit of the local people. To achieve its objective, the charity adopted the following strategies;

- Conducting Sunday worship services, midweek Bible study and prayer meetings;
- Running seminars in the church with proven ministers of faith to guide members in the various aspects of Christian faith;
- Support for other charities and Christian events; and
- Regular visitation within the local community to provide required support.

The activities for achieving its objectives include:

- Community outreach events
- Conference and events
- Welfare support to members and general public; and
- Various missionary activities

## **Achievements and Future Developments**

This year we have successfully share our Christian faith by promoting positive values to reduce social vices among the youths in our communities, providing support for struggling families and many more community-oriented events.

As we pursue life transforming programmes and embark on spreading the gospel of Christ, we anticipate transformation in peoples' life and growth in membership that will lead to planting of more parishes.

Indeed, the present level of funding is sufficient to support the continuation of the church objectives.

### **Financial Reviews**

During the period, the total of sum £44,002 was received in voluntary income. Total resources expended was £16,103 thus resulting in operating surplus of £27,889. Cash at the end of the period was £88,443.

### **Trustees' Responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for the year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accrual's basis and have been examined by an independent examiner, whose report is also appended.

This report was approved by the Board of Trustees and signed on their behalf by:

On behalf of the charity:  
  
Mr Akin Coker  
Trustee

19/01/2025  
Date

## INDEPENDENT EXAMINER'S REPORT

**Report to the trustees/members of:** The Redeemed Christian Church of God (RCCG), Open Heavens  
Christian Centre, Hatfield

**On accounts for the year ended:** 31<sup>st</sup> December 2023, set out on pages 8 - 13

**Charity Number:** 1200187

### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also include consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention low:

- (1) which give me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:** *O.A.*

**Date:** 19/01/2025

Name: Dr Olalekan Aladesanmi, FCCA

Address: 1 Hendon, Road, Sunderland, SR1 2AN

## STATEMENT OF FINANCIAL ACTIVITIES

Year Ending 31<sup>st</sup> December 2023

|  |       | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total Funds |
|--|-------|-----------------------|---------------------|------------------------|---------------------|
|  | Notes | £                     | £                   | £                      | £                   |
| <b>INCOMING RESOURCES</b>                          |       |                       |                     |                        |                     |
| Donations, Legacies and similar incoming resources | 3     | 31,677                | -                   | 31,677                 | 17,012              |
| Activities in furtherance of charity's object      | 4     | 12,325                | -                   | 12,325                 | 17,647              |
| <b>Total Incoming Resources</b>                    |       | <b>44,002</b>         | <b>-</b>            | <b>44,002</b>          | <b>34,659</b>       |
| <b>RESOURCES EXPENDED</b>                          |       |                       |                     |                        |                     |
| Grants Paid  | 5     | 750                   | -                   | 750                    | 540                 |
| Costs of activities for Charitable objectives      | 6     | 7,452                 | -                   | 7,452                  | 7,350               |
| Support costs                                      | 7     | 6,542                 | -                   | 6,542                  | 5,818               |
| Management and Governance Cost                     | 8     | 1,360                 | -                   | 1,360                  | 6,420               |
| <b>Total Resources Expended</b>                    |       | <b>16,103</b>         | <b>-</b>            | <b>16,103</b>          | <b>20,128</b>       |
| Net (Resources expended/Incoming Resources)        |       | 27,899                | -                   | 27,899                 | 14,531              |
| Total Funds brought forward                        |       | 74,301                | -                   | 74,301                 | 59,770              |
| <b>Total Funds carried forward</b>                 |       | <b>102,200</b>        | <b>-</b>            | <b>102,200</b>         | <b>74,301</b>       |

## STATEMENT OF FINANCIAL POSITION

Year Ending 31<sup>st</sup> December 2023

|  | Notes | 2023<br>Total<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ |
|--|-------|-----------------------------|-----------------------------|
| <b>Non-current Assets</b>                  |       |                             |                             |
| Tangible Assets                            | 9     | 3,559                       | 2,717                       |
| <b>Current Assets</b>                      |       |                             |                             |
| Prepayment                                 |       | 3,444                       | 2,752                       |
| Gift Aid Receivable                        |       | 6,784                       | 3,750                       |
| Cash in Bank                               |       | 88,413                      | 65,082                      |
|  |       | 98,641                      | 71,584                      |
| <b>Short Term Liabilities</b>              |       |                             |                             |
| Creditors (amount falling due in one year) |       | -                           | -                           |
| Net Current Assets                         |       | 98,641                      | 71,584                      |
| <b>Net Assets</b>                          |       | <b>102,200</b>              | <b>74,301</b>               |
| <b>Charity Funds</b>                       |       |                             |                             |
| Unrestricted                               |       | 102,200                     | 74,301                      |
| Restricted                                 |       | -                           | -                           |
| <b>Total Charity Funds</b>                 | 10    | <b>102,200</b>              | <b>74,301</b>               |

The financial statements were approved by the Board of Trustees on 15/01/2025 and were signed

on its behalf by:

  
 \_\_\_\_\_  
 Mr Akin Coker – Trustee

## ACCOUNTING POLICIES

### 1. Accounting Policy

The fundamental accounting policies, all of which have been consistently applied throughout the year, are set out below:

#### (a) Scope and Basis of Preparation

The financial statements of RCCG Open Heavens Christian Centre Hatfield have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### (b) 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

#### (c) Incoming Resources

All incoming resources are accounted for when the Charity is legally entitled to the funds and the amount can be quantified with reasonable accuracy.

#### (d) Resources Expended

All expenditure is accrued for on accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

#### (e) Cash flow

The financial statements do not include a cash flow statement because the church, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

#### (f) Tangible Fixed Assets and Depreciation

Depreciation is charged on an annual rate on a reducing balance basis in order to write off each asset over its estimated useful life.

| <b>Asset Category</b> | <b>Annual Rate</b> |
|-----------------------|--------------------|
| Motor Vehicles        | 10% on cost        |
| Fixtures and Fittings | 20% on cost        |
| Equipment             | 20% on cost        |

#### (g) Taxation

The charity is exempt from corporation tax on its charitable activities.

## NOTES

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
| <b>3. Donation, Legacies and Similar Incoming Resources</b> | £                     | £                   | £                      | £                      |
| Tithes  | 19,109                | -                   | 19,109                 | 10,746                 |
| Offering  | 6,899                 | -                   | 6,899                  | 3,676                  |
| Thanksgiving  | 811                   | -                   | 811                    | 799                    |
| First Fruits  | 2,850                 | -                   | 2,850                  | 183                    |
| Building fund   | 180                   | -                   | 180                    | 90                     |
| Welfare   | 100                   | -                   | 100                    | 200                    |
| Others (e.g., Sunday school manuals, refund)                | 1,728                 | -                   | 1,728                  | 1,318                  |
|   | <b>31,677</b>         | <b>-</b>            | <b>31,677</b>          | <b>17,012</b>          |

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
| <b>4. Activities in Furtherance of Charity Object</b> | £                     | £                   | £                      | £                      |
| Grants - Gift Aid Scheme                              | -                     | -                   | -                      | 2,657                  |
| Government grants                                     | 12,325                | -                   | 12,325                 | 14,990                 |
|   | <b>12,325</b>         | <b>-</b>            | <b>12,325</b>          | <b>17,647</b>          |

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
| <b>5. Grants Paid (Institutional and Non-institutional)</b> | £                     | £                   | £                      | £                      |
| RCCG - World Evangelical Mission                            | -                     | -                   | -                      | -                      |
| RCCG - Central Office Fund                                  | 150                   | -                   | 150                    | -                      |
| Evangelical Support   | 600                   | -                   | 600                    | 540                    |
|   | <b>750</b>            | <b>-</b>            | <b>750</b>             | <b>540</b>             |

|  |                           |                         | <b>2023</b>        | <b>2022</b>        |
|--|---------------------------|-------------------------|--------------------|--------------------|
|  | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|  | <b>£</b>                  | <b>£</b>                | <b>£</b>           | <b>£</b>           |
| <b>6. Cost of Activities for Charitable Objectives</b> |                           |                         |                    |                    |
| Rent   | 7,252                     | -                       | 7,252              | 6,350              |
| Local council rates                                    | 200                       | -                       | 200                | 1,000              |
|  | <b>7,452</b>              | <b>-</b>                | <b>7,452</b>       | <b>7,350</b>       |

|  |                           |                         | <b>2023</b>        | <b>2022</b>        |
|--|---------------------------|-------------------------|--------------------|--------------------|
|  | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|  | <b>£</b>                  | <b>£</b>                | <b>£</b>           | <b>£</b>           |
| <b>7. Support Costs</b>                    |                           |                         |                    |                    |
| Utilities                                  | 1,315                     | -                       | 1,315              | 1,327              |
| Books/Postage/Stationeries                 | 271                       | -                       | 271                | 278                |
| Travel /Transport                          | 100                       | -                       | 100                | -                  |
| Repairs                                    | 534                       | -                       | 534                | 85                 |
| Welfare/Hospitality                        | 2,226                     | -                       | 2,226              | 2,086              |
| Printing                                   | 266                       | -                       | 266                | 200                |
| Road tax                                   | 150                       | -                       | 150                | -                  |
| Fuel                                       | 309                       | -                       | 309                | 185                |
| Insurance                                  | 550                       | -                       | 550                | 631                |
| IT expenses - internet, website and mobile | 215                       | -                       | 215                | 662                |
| Bank charges                               | 606                       | -                       | 606                | 364                |
| Depreciation                               | 6,542                     | -                       | 4,406              | 5,818              |
|  | <b>1,315</b>              | <b>-</b>                | <b>1,315</b>       | <b>1,327</b>       |

|  |                           |                         | <b>2023</b>        | <b>2022</b>        |
|--|---------------------------|-------------------------|--------------------|--------------------|
|  | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|  | <b>£</b>                  | <b>£</b>                | <b>£</b>           | <b>£</b>           |
| <b>8. Management and Governance Cost</b> |                           |                         |                    |                    |
| Retreat/Training                         | 610                       | -                       | 610                | 2,720              |
| Professional fees                        | 600                       | -                       | 600                | 3,500              |
| Volunteers                               | 150                       | -                       | 150                | 200                |
|  | <b>1,360</b>              | <b>-</b>                | <b>1,360</b>       | <b>6,420</b>       |

## 9. Non-current Assets: Tangible Assets

|                            | <b>Motor<br/>Vehicle</b> | <b>Fixtures &amp;<br/>Fittings</b> | <b>Equipment</b> | <b>Total</b>  |
|----------------------------|--------------------------|------------------------------------|------------------|---------------|
| <b>Cost</b>                | £                        | £                                  | £                |               |
| As at 26 August 2023       | 2,900                    | 3,383                              | 4,911            | 11,194        |
| Additions                  | -                        | 645                                | 928              | 1,574         |
| <b>At 31 December 2023</b> | <b>2,900</b>             | <b>4,028</b>                       | <b>5,839</b>     | <b>12,768</b> |
| <b>Depreciation</b>        |                          |                                    |                  |               |
| As at 26 August 2023       | 1,766                    | 2,680                              | 4,157            | 8,603         |
| Charge for the year        | 113                      | 270                                | 337              | 606           |
| <b>At 31 December 2023</b> | <b>1,879</b>             | <b>2,950</b>                       | <b>4,493</b>     | <b>9,209</b>  |
| <b>Net Book Value</b>      |                          |                                    |                  |               |
| <b>At 31 December 2023</b> | <b>1,021</b>             | <b>1,079</b>                       | <b>1,346</b>     | <b>3,559</b>  |

## 10. Movements in funds

|                           | <b>At<br/>26/08/2023</b> | <b>net<br/>movement<br/>in funds</b> | <b>At<br/>31/12/2023</b> |
|---------------------------|--------------------------|--------------------------------------|--------------------------|
|                           | £                        | £                                    | £                        |
| <b>Unrestricted Funds</b> |                          |                                      |                          |
| General Funds             | 74,301                   | 27,899                               | 102,200                  |
| <b>Restricted Funds</b>   |                          |                                      |                          |
| Restricted                | -                        |                                      |                          |
| <b>Total Funds</b>        | <b>74,301</b>            | <b>27,899</b>                        | <b>102,200</b>           |