SC039904

Open Heavens Christian Centre
Dundee

Annual Accounts

1 Jan 2025 - 31 Dec 2025

Prepared by DTT Consultancy Ltd

RCCG	Open Heaven Christian Centre		Dundee		SC039904
	Annual accounts for the period				
	Period start date	1st Jan 25	To	Period end date	31st Dec 25

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
generated funds			-	-	-		
Voluntary income		S01	261,449		-	261,449	258,751
Activities for generating funds		S02	-	-	-		
Investment income		S03	-	-	-		210
Incoming resources from charitable activities		S04	-	-	-		
Other incoming resources		S05	-	-	-		
Total incoming resources		S06	261,449	-	-	261,449	258,960
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-		
Costs of generating voluntary income		S07	198,510	-	-	198,510	188,476
Fundraising trading costs		S08	-	-	-		
Investment management costs		S09	-	-	-		
Charitable activities		S10	25,325	-	-	25,325	29,611
Governance costs		S11	-	-	-		
Other resources expended		S12	-	-			
Total resources expended		S13	223,835	-	-	223,835	218,087
Net incoming/(outgoing) resources before transfers		S14	37,613	-	-	37,613	40,873
Gross transfers between funds		S15	-	-	-		
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	37,613	-	-	37,613	40,873
Other recognised gains/(losses)							
Prior year adjustment		S17	-	-	-		
Gains and losses on investment assets		S18	-	-	-		
Net movement in funds		S19	37,613	-	-	37,613	40,873
Total funds brought forward		S20	356,044	-	-	356,044	315,171
Total funds carried forward		S21	393,657	-	-	393,657	356,044

Section B Balance sheet as at 31 December 2025

		Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets			F01	F02	F03	F04	F05
Tangible assets	**(Note 9)**	B01	310,503	-	-	310,503	299,007
		B02	-	-	-	-	-
Investments	**(Note 10)**	B03	-	-	-	-	-
	Total fixed assets	B04	310,503	-	-	310,503	299,007
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	**(Note 11)**	B06	-		-	-	50,723
Gift aid accrual		B07	48,192	-	-	48,192	-
Cash at bank and in hand		B08	76,616	-	-	76,616	60,759
	Total current assets	B09	124,808	-	-	124,808	111,482
Creditors: amounts falling due within one year	**(Note 12)**	B10	900	-	-	900	900
						-	-
	Net current assets/(liabilities)	B11	123,908	-	-	123,908	110,582
						-	-
	Total assets less current liabilities	B12	434,411	-	-	434,411	409,589
						-	-
Creditors: amounts falling due after one year	**(Note 13)**	B13	40,754	-	-	40,754	53,545
Provisions for liabilities and charges		B14	-	-	-	-	-
						-	-
	Net assets	B15	393,657	-	-	393,657	356,044
Funds of the Charity						-	-
Unrestricted funds		B16	393,657			393,657	356,044
		B17				-	-
Restricted income funds (Note 14)		B18				-	-
Endowment funds (Note 15)		B19			-	-	-
						-	-
	Total funds	B20	393,657	-	-	393,657	356,044

Signed by

	Print Name	Date of approval
Oluwatomi Akanle	Oluwatomi Akanle	14/09/2026

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2026);
- and with* ✓ Accounting Standards;

  or ✓ Charities Statement of Recommended Practice (SORP) 2026
- and with the Charities Act 1993.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Tithes	246,449	244,251
	Gift Aid receivable	15,000	14,500
	Total	261,449	258,751
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Interest	-	210
		-	-
		-	-
		-	-
		-	-
	Total	-	210
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Charitable activities	Transport	4,321	3,517
	Insurance	3,594	2,640
	Stationery & Office expenses	608	763
	Publication/Printing	798	2,531
	Rent	4,839	6,147
	Honorarium	13,983	14,067
	Salary	84,630	56,205
	Equipment	8,442	6,455
	Utility Bills	16,294	29,297
	Vehicle Expenses	1,813	2,590
	Hospitality/Welfare	7,530	8,879
	Website	145	-
	Gift/Donations	3,000	4,725
	1st Fruit	-	10,045
	Building Maintenance	7,643	3,533
	Professional Fees	1,224	4,299
	Multimedia	539	269
	Cleaning	1,348	-
	Outreach	12,312	6,115
	Children	1,646	300
	Choir	3,673	4,965
	Mortgage Interest	4,620	6,234
	Charges	2,220	1,050
	HMRC	2,572	1,197
	Other	-	1,182
	Accomodation	4,040	9,373
	Training	983	574
	Telephone & Internet	1,861	1,523
	Depreciation	3,832	-
	Total	198,510	188,476
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Costs of generating voluntary income	Mission/Welfare	4,269	1,500
	Outreach	5,272	-
	World Evangelical Mission & COF	8,590	18,155
	Conference & Events	7,194	9,956
	Total	25,325	29,611
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid,

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	450	450
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings (Mortgage) £	Motor Vehicle £	Church Building Renovation £	Furnitures, fittings and equipment £	Construction in Progress £	Total £
Balance brought forward	254,501	13,000	44,506	35,216		347,223
Additions	-		-	15,328		15,328
Revaluations	-		-	-	-	
Disposals	-		-	-	-	-
Transfers *	-		-	-	-	-
Balance carried forward	254,501	13,000	44,506	50,544	-	362,551

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate						
Balance brought forward	-	13,000	-	35,216	-	48,216
Depreciation charge for ye	-	-		3,832	-	3,832
Impairment provisions	-				-	-
Revaluations	-	-	-	-	-	-
Disposals	-		-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	13,000	-	39,048	-	52,048

9.3 Net book value

Brought forward	254,501	-	44,506	-	-	299,007
Carried forward	254,501	-	44,506	11,496	-	310,503

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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one	
	This year	Last year	This year	Last year
	£	£	£	£
Trade debtors		7,531	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors		10,000	-	-
Gift aid accrual	48,192	33,192	-	-
Total	48,192	50,723	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Loans and overdrafts	-	-	40,754	53,545
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	900	900	-	-
Total	900	900	40,754	53,545