

Charity no SC041069

Redeemed Christian Church of God - Open Heavens Glasgow

Annual Reports and Accounts

Period 1 January 2024 - December 2024

Prepared by DTT Consultancy Ltd

Redeemed Christian Church of God - Open Heavens Glasgow

Trustees Reports for year ended 31 December 2024

The trustees present their financial statement for the year ended 31 December 2024

The principal activity of the organisation continues to be:

Propagation of the Gospel according to the teaching of JESUS CHRIST

Statement of Trustee Responsibilities

The Trustee are required to prepare financial statement that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for that period . In preparing these financial statements, the Trustee are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards and statement of remmended practices have been followed, subject to any material departures disclosed and explained in the statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at anytime the financial position of the project. They are also responsible for the safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detention of fraud and other irregularitie

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Date: 14/03/2025

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Redeemed Christian Church of God - Open Heavens Glasgow				1105046	
Annual accounts for the period					
Period start date	1st Jan 24	To	Period end date	31st Dec24	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	215,447	-	-	215,447	205,326
Activities for generating funds		S02	-	-	-	-	-
Gift Aid		S03	49,500	-	-	49,500	48,381
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	264,947	-	-	264,947	253,707
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	109,982	-	-	109,982	100,001
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	64,055	-	-	64,055	50,148
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	174,037	-	-	174,037	150,149
Net incoming/(outgoing) resources before transfers		S14	90,910	-	-	90,910	103,557
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	90,910	-	-	90,910	103,557
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Prior Year Adjustment		S18	-	-	-	-	-
Net movement in funds		S19	90,910	-	-	90,910	103,557
Total funds brought forward		S20	524,625	-	-	524,625	421,068
Total funds carried forward		S21	615,535	-	-	615,535	524,625

Section B Balance sheet AS AT 31 DECEMBER 2024

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		Note	£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	450,303	-	-	450,303	457,835
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	450,303	-	-	450,303	457,835
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	64,244	-	-	64,244	14,744
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	101,288	-	-	101,288	52,346
Total current assets		B09	165,532	-	-	165,532	67,090
Creditors: amounts falling due within one year	(Note 12)	B10	300	-	-	300	300
Net current assets/(liabilities)		B11	165,232	-	-	165,232	66,790
Total assets less current liabilities		B12	615,535	-	-	615,535	524,625
Creditors: amounts falling due after one year	(Note 13)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	615,535	-	-	615,535	524,625
Funds of the Charity							
Unrestricted funds		B16	615,535			615,535	524,625
Prior Year Adjustment		B17				-	-
Restricted income funds (Note 14)		B18		-		-	-
Endowment funds (Note 15)		B19			-	-	-
Total funds		B20	615,535	-	-	615,535	524,625

Signed by

Signature

Print Name

Date of approval

Signed by

		14/03/2025

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 2005);
- and with*

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 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- 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 disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - 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
Support Costs**

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 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	Income	200,880	188,194
	Gift Aid	-	48,381
	Gift Aid receivable	49,500	
	Building Project	14,566	17,131
	Total	264,947	253,707
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C**Notes to the accounts****(cont)****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 £
Costs of generating voluntary income	Pastor's Allowance	30,684	25,563
	Events	-	4,700
	Stationery	-	1,652
	HMRC	5,173	6,447
	Website	205	205
	Office expenses	1,066	244
	Travel	12,343	12,676
	Building	5,068	-
	Children & Youth	216	799
	Choir	-	241
	Insurance	4,462	3,385
	Books & training	2,343	1,641
	Utilities	8,187	8,788
	Honourarium	8,135	8,944
	Independent examination	-	300
	Legal expense	-	1,972
	Professional fee	1,000	1,758
	Hospitality	4,737	2,965
	Equipment	11,095	1,856
	Telephone	2,514	828
	Motor Expense	5,174	1,408
	Mortgage Interest	-	6,074
	Depreciation	7,532	7,533
	Bank charges	48	24
	Total	109,982	100,001
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Welfare	1,048	8,403
	WEM	41,291	30,885
	Scotland	200	-
	Conferences	10,905	688
	Outreach	3,064	7,170
	COF	600	600
	Donations & Gifts	6,948	2,402
	Total	64,055	50,148
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C**Notes to the accounts****(cont)****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, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

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).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
300	300

Section C**Notes to the accounts****(cont)****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	Other land & buildings	Plant, machinery and motor vehicles	Multi media	Fixtures and Fittings	Total
	£	£	£	£	£	£
Balance brought forward	386,000	62,180	8,776	18,111	3,245	478,312
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	386,000	62,180	8,776	18,111	3,245	478,312

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	-	-	6,082	13,584	811	20,477
Depreciation charge for year	-	-	2,194	4,527	811	7,532
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	8,276	18,111	1,622	28,009

9.3 Net book value

Brought forward	386,000	62,180	2,694	4,527	2,434	457,835
Carried forward	386,000	62,180	500	0	1,623	450,303

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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 year	
	This year £	Last year £	This year £	Last year £
Trade debtors		-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	64,244	14,744	-	-
Prepayments and accrued income	-	-	-	-
Total	64,244	14,744	-	-

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		-	-	-
Mortgage	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	300	300	-	-
Accruals and deferred income	-	-	-	-
Total	300	300	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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RCCG Open Heavens Christian Centre Glasgow

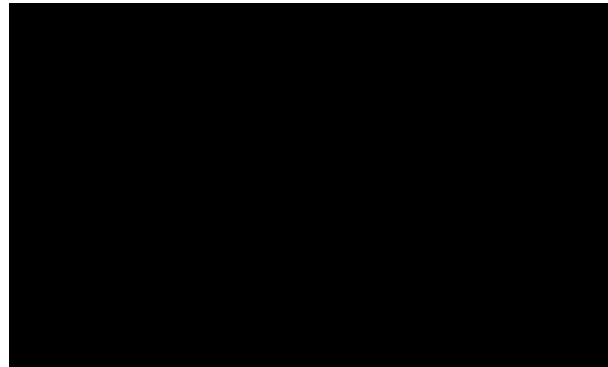
Report and Financial Statements

Year ended: 31st Dec 2024

Charity no SC041069

Legal and administrative information

Board of Trustees



Principal office

RCCG Open Heavens Glasgow
197 Firpark Street
Glasgow
G31 2HR

Principal Office Bearer

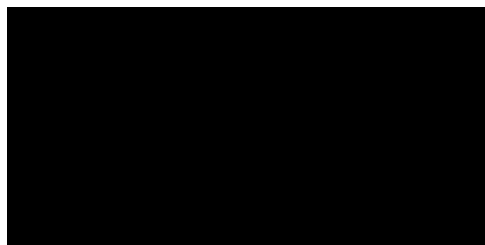


Bankers

Royal Bank of Scotland
Glasgow City Centre
Glasgow.

Santander Bank
Glasgow City Centre
Glasgow.

Independent Examiner



Report of the Trustees for the year ended 31st Dec 2024

It is with great pleasure we present the 2024 annual report and the financial statements for the year ended 31st Dec 2024.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- ✚ Select suitable accounting policies and then apply them consistently;
- ✚ Observe the methods and principles in the Charities SORP;
- ✚ Make judgments and estimates that are reasonable and prudent;
- ✚ State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational experience.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at anytime, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Amendment Regulations 2010 and the provisions of the charity's constitution.

The Trustee actively reviews the major risks which the charity faces on a regular basis. They examine the major strategic 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 lessen these risks.

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.

Objectives of the Charity

The Redeemed Christian Church of God -Open Heavens Glasgow is a member of the “**Redeemed Christian Church of God**” which has parishes all over the world. RCCG Open Heavens Glasgow is making an application to become constituted as a charity in its own right; and is therefore governed by the charities Act 1993.

It is pertinent to note that, we are now considering planting churches in order to spread the gospel of our Lord, Jesus Christ and bring the benefit of the gospel to every living soul; therefore, we have included church planting as part of our objectives. We have laid out RCCG Open Heavens Glasgow Objectives under six themes:

- ✚ Our goal is to teach the gospel in a practical way, but at the same time not moving away from the true meaning of the word, biblically.
- ✚ As a ministry we also focus on the practicalities of the Christian life through our different community work, and world missions that we are involved in; to practice love, and to empower people with the knowledge of God; and what they can achieve through Him.
- ✚ To organize children and youth activities, to promote unity among this age groups while developing deeper spiritual growth in Christ Jesus.
- ✚ To encourage a prayerful life and consistency in the devotional life leading to the spiritual growth of our members.
- ✚ To work in cooperation with other Christian organizations and support events to achieve Christian aims and objectives in our community, city and nation, United Kingdom.
- ✚ We are also passionate about church planting.

2024 Review (Achievement and Performance)

Financials

The statement of the financial activities shows income of £264,947 and expenditure of £174,037. The net used resource for the year is £90,910.

In the light of the growth in the congregation size, the financial support of the church by donors has been increasing. This has enabled the church to be more committed to its vision and goals, which is to support quite a good number of Christian organizations, charities and other charitable objectives. The present level of funding is adequate to support the continuation of the church objectives.

Non – Financials

In our seventeenth year, we met the objectives of furthering the Christian faith and alleviating the sufferings of the people generally irrespective of their race, background, sex or faith.

This year, in the light of changing technological advancement, we upgraded our audio-visual for online streaming for the furtherance of achieving our core purpose of disseminating and the propagation of the gospel and for the success of community awareness programs. This enabled us to achieve more community gatherings, seminars, counseling and training sessions online to the end of sharing the Christian faith and helping young and the elderly people; through developed biblical principles that build up self-esteem so as to enables them to stay out of criminality and social vices, loneliness, depressing acts and harmful addictions; therefore fulfilling their purpose in life and living a happy and productive life.

The church is keen on fostering stronger family ties through educational teaching focused on family values, especially targeted at the youth and the unmarried. To this end, we did organize singles fellowship where we gathered youths together to educate them on sex education, dating, principles of godly relationships and preparing them for marriage. We run counseling sessions on a weekly basis, which are open to all members of the church in both secular and spiritual areas of life, most especially on matters of family life.

We continued to support and encourage young people by providing a youth church where teenagers meet on Sundays under a caring, supportive, and inspiring atmosphere. Our other activities also include the facilitation of youth leadership

seminars for benefit of the community, where youths and other matured individuals within the community are encouraged to take up leadership roles within the community.

Cell groups, Outreach and World Mission

Our cell groups are small groups that meet in people's homes during the week, which presently has become a virtual service. Although each group defines its own service meeting style whether meetings are physical or virtual. Moreover, we aim to worship and learn together; to learn how to translate biblical teaching into real life scenarios; share in each other's joys and struggles; and to learn how to reach out with love in our workplaces, neighborhoods and families.

The Home Cells meet in the daytime and evenings, and we are always looking to start new groups to try to meet the needs of all our congregational members.

The outreach team consist not only of the weekly street evangelism, but an annually 'Jeans for Christ' outreach event which was tagged Let's go a-fishing in December 2024.

In addition to this, the past year saw a continued increase in the pastoral care and welfare assistance given to single parents in the church and special need families. Food and other welfare items were given to them on a Sunday-to-Sunday basis through our food bank ministry that runs after the Sunday Service.

In terms of donations, we continue to support a few charities and organizations involved in giving relief for flood disasters and other emergency incidents around the world. We support African mission, an aid relief agency to underprivileged people in Africa. We also actively and strongly support the World Evangelical mission, which aims at furthering the Christian faith all over the world.

During the year we organized online and in church the following:

- ✚ Life skills acquiring session.
- ✚ Leadership Conference.
- ✚ Career and CV workshop.
- ✚ Men's Business and Entrepreneurial seminar.
- ✚ Workers retreat for team building and training the workforce.
- ✚ Family life and relationship seminar called 'Couples Night Out'.
- ✚ Training of children teachers.
- ✚ Women empowering seminars.

This year, the board of trustees considers that the performance of the parish has been excellent in terms of advancement of the Christian faith, generating needed resources, upgrades to the church equipment to facilitate more reach in terms of streaming our programs, services and events; and its set goals and objectives for the year 2024.

Moreover, the tenure of the previous chairman of the board of trustee lapsed and a new chairman was chosen to chair the board of trustees in the person of Mr. [REDACTED]. Also, two other trustee members tenure also lapsed along with the previous Chairman; whereas 3 new trustees were added to the board of Trustees bring the number of the trustees to 5-member board of trustees.

Future Development

We hope to keep increasing our involvement within the community by engaging in social actions by further strengthening our counseling sessions, developing biblical principles; and organizing seminars in areas such as family-life skill, youth engagements, leadership skill, financial and economic empowerment, entrepreneurship skills, career counseling, provision of welfare and housing advice, providing basic medical advice etc.

We intend to achieve all these by working closely and in partnership with our community, relevant outreach charities and organizations, other ethnic minority churches, the Church of Scotland parishes in Glasgow, and various governmental bodies within the United Kingdom.

Partnership with Local Charities

In 2024, the Church continued to partner with local charities working with vulnerable and disadvantaged children and adults, moreover, with people living under difficult circumstances. We want to offer all forms of help that enables those going through challenging situations such as homelessness, addiction, poverty, family breakdown, prostitution, emotional issues, and the likes to experience a free, healthy and productive life. Some of such charities we partnered with last years are the Samaritan's Purse, Glasgow City Mission and African Mission.

Volunteers/Workers

Yearly, the church recruits, trains and graduate more sets of Christian workers; these sets of leaders oversee the various aspect of the church structure; providing the needed impetus for the growth and development of the church and its congregation. Moreover, within the last one year many volunteers have been giving up more of their time to help with the successful running of the church online and in-house services, particularly at weekends and in midweek services.

We are greatly indebted to these volunteers for their commitment and support.

Approved by the trustees and signed on their behalf by:

