

Charity no SC041069

Redeemed Christian Church of God - Open Heavens Glasgow

Annual Reports and Accounts

Period 1st January 2025 - 31st December 2025

Prepared by DTT Consultancy Ltd

Redeemed Christian Church of God - Open Heavens Glasgow

Trustees Reports for year ended 31 December 2025

The trustees present their financial statement for the year ended 31 December 2025

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 irregularities.

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Date: 19/08/2026

Redeemed Christian Church of God - Open Heavens Glasgow					SC041069
Annual accounts for the period					
Period start date	1st Jan 25	To	Period end date	31st Dec25	

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 £
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	217,402	-	-	217,402	215,447
Activities for generating funds		S02	-	-	-	-	-
Gift Aid		S03	81,921	-	-	81,921	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	299,323	-	-	299,323	215,447
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	143,514	-	-	143,514	109,982
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	62,041	-	-	62,041	64,055
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	205,555	-	-	205,555	174,037
Net incoming/(outgoing) resources before transfers		S14	93,768	-	-	93,768	41,410
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	93,768	-	-	93,768	41,410
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	93,768	-	-	93,768	41,410
Total funds brought forward		S20	566,035	-	-	566,035	524,625
Total funds carried forward		S21	659,803	-	-	659,803	566,035

Section B

Balance sheet as at 31st December 2025

		Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	480,464	-	-	480,464	450,303
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	480,464	-	-	480,464	450,303
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	14,744
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	179,789	-	-	179,789	101,288
Total current assets		B09	179,789	-	-	179,789	116,032
Creditors: amounts falling due within one year	(Note 12)	B10	450	-	-	450	300
Net current assets/(liabilities)		B11	179,339	-	-	179,339	115,732
Total assets less current liabilities		B12	659,803	-	-	659,803	566,035
Creditors: amounts falling due after one year	(Note 13)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	659,803	-	-	659,803	566,035
Funds of the Charity							
Unrestricted funds		B16	659,803	-	-	659,803	566,035
Prior Year Adjustment		B17	-	-	-	-	-
Restricted income funds (Note 14)		B18	-	-	-	-	-
Endowment funds (Note 15)		B19	-	-	-	-	-
Total funds		B20	659,803	-	-	659,803	566,035

Signed by

Signature

Print Name

Date of approval

Signed by

		19/08/2026

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

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 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

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	Income	208,011	200,880
	Gift Aid	81,921	-
	Building Project	9,392	14,566
	Total	299,323	215,447
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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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	34,825	30,684
	Printing and stationery	1,631	-
	Admin salary	7,108	-
	Other	199	-
	HMRC	5,875	5,173
	Website	740	205
	Office expenses	-	1,066
	Travel	7,561	12,343
	Rent	780	-
	Building	1,539	5,068
	Children & Youth	432	216
	Choir	2,222	-
	Multimedia	1,265	-
	Insurance	5,850	4,462
	Books & training	2,889	2,343
	Utilities	10,580	8,187
	Honourarium	7,537	8,135
	Visting pastors - Accomodation	7,926	-
	Visting pastors - Travel	3,224	-
	Professional fee	5,431	1,000
	Hospitality	1,784	4,737
	Events	200	-
	Pension	1,323	-
	Equipment	69	11,095
	Telephone	975	2,514
	Motor Expense	4,999	5,174
	Debt Written off	14,744	-
	Depreciation	11,802	7,532
	Bank charges	4	48
	Total	143,514	109,982
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Welfare	2,050	1,048
	WEM	44,143	41,291
	Scotland	-	200
	Festival of life	300	-
	Conferences	1,656	10,905
	Evangelism	400	-
	Outreach	8,143	3,064
	Area	1,200	-
	Holy ghost	600	-
	COF	-	600
	Donations & Gifts	3,549	6,948
	Total	62,041	64,055
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, 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 £
450	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	Motor Vehicle	Multi media	Fixtures and Fittings	Total
	£	£	£	£	£	£	£
Balance brought forward	386,000	62,180	8,776	-	18,111	3,245	478,312
Additions	-	-		41,963	-		41,963
Revaluations	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-	-
Balance carried forward	386,000	62,180	8,776	41,963	18,111	3,245	520,275

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	-	-	8,276	-	18,111	1,622	28,009
Depreciation charge for year	-	-	500	10,491	-	811	11,802
Impairment provisions	-	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-	-
Balance carried forward	-	-	8,776	10,491	18,111	2,434	39,811

9.3 Net book value

Brought forward	386,000	62,180	500	-	0	1,623	450,303
Carried forward	386,000	62,180	-	31,472	0	812	480,464

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	-	14,744	-	-
Prepayments and accrued income	-	-	-	-
Total	-	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	450	300	-	-
Accruals and deferred income	-	-	-	-
Total	450	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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