



RCCG Open Heavens Edinburgh

Report and Financial Statements

Year ended: 31st March 2025

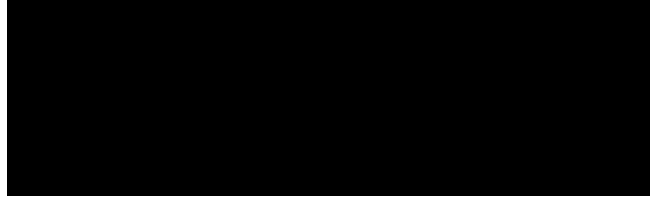
Charity no SC039510

Contents

	Page
Legal and administrative information	3
Report of the Trustees	4-8
Report of the Independent Examiner	9
Statement of financial activities	10
Balance sheet	11
Notes forming, part of the financial statements.	12-21

Legal and administrative information

Board of Trustees



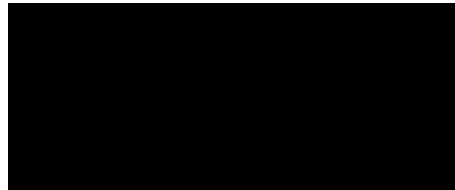
Principal office

RCCG Open Heavens Edinburgh
75-75A Harvesters Way
Edinburgh
EH14 3JH

Bankers

HSBC
118 Princes Street
Edinburgh
EH2 4AA

Independent Examiner



Trustees' Report for the year ended 31st March 2025

The Trustees present the Annual Report and Financial Statements for the year ended 31st March 2025.

The Trustees are responsible for overseeing the Church finance, management and control.

Members of the Board of Trustees are responsible for ensuring that accounting records are kept, which disclose with reasonable accuracy the financial position of the Church. This enables them to ascertain the Church's financial position and to ensure that the financial statements comply with the Charities Act 1993 and the Statement of Recommended Practice 'Accounting by Charities' 2005.

The Trustees are also responsible for safeguarding the charity's assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the 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
- Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will remain in operation.

Objectives of the Charity, Principal activities and Organisation of our work

At RCCG Open Heavens Edinburgh we have a mission statement that confirms our mission to proclaim the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Redeemed Christian Church of God (RCCG), both through the Word and our deeds to love the Lord our God and to love his children - our neighbours - and love each other in our fellowship. When planning our activities for the year, the Church Leadership gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion. Our key objectives for the year under review were to provide the following public benefits:

To Love the Lord our God and be open to Him through

- Regular public worship open to everyone.
- The provision of opportunity for personal prayer and contemplation and helping people who have asked for assistance in prayer.
- To review our services in order to enhance the beauty of our worship, and make our services more accessible to those with no experience of church.

Trustees' Report for the year ended 31st March 2025 (continued)

Objectives of the Charity, Principal activities and Organization of our work (continued)

To love our neighbours and be open to them

- By promoting the whole mission of the Church through active community involvement and volunteering as well as provision of activities for members of the local community.
- Supporting other Churches/charities in the UK and overseas by maintaining our mission giving.
- We continue to be passionate about church planting and support newly planted churches.

To love each other through fellowship

- By teaching practical Christianity through sermons, courses, small groups such as Sunday Bible Study (Adult Sunday School) and House Fellowships/cell groups.
- We continue to be passionate about church planting and support newly planted churches.
- Regular meetings with other Churches in the community.

Church Meetings, House Fellowships/Cell groups and outreach

Besides the regular Worship Service on Sunday and the interactive Bible Study on Wednesdays (Mid-Week Service), our Home cell groups/House Fellowships which are small groups continues to meet in people's homes during the week. Although each group has its own character, we aim to worship together; using our Home cell manuals to learn how to translate biblical teaching into real life change; share in each other's' joys and struggles and to reach out with love in our workplaces, neighbourhoods and families. We are always looking to start new groups to try to meet the needs of all our members.

The Trustees are very much indebted to the volunteers and appreciate their service to the church and the local community.

Challenges

- We have moved most meeting back to physical, however the numbers are still very low due to lifestyle changes following on from the pandemic.
- Increased expenditure to fulfil statutory requirement and maintenance of the church building.
- Re-occurring cases of vandalism of church property. Attempted break-in into church building and offices. This poses security threat to our staffers and volunteers. This remains an ongoing challenge.

The performance of the parish both in terms of advancing the Christian faith and in generating needed resources during the year has been satisfactory considering the challenges faced. There has also been an increase in community service and interaction which has been outlined in the next section.

Achievements and Performance

Our mission continues to be centred on sharing the Christian faith and helping individuals discover and fulfil their God-given purpose in life. Through the teaching and application of Biblical principles, we aim to guide people toward living lives that are not only spiritually enriching but also joyful, purposeful, and productive. We believe that by grounding our lives in Scripture, individuals can experience true fulfilment, peace, and lasting happiness.

In addition to our spiritual focus, we are committed to offering practical, hands-on support to those in need within our local community. The past few years have presented unprecedented challenges for many, and we have remained steadfast in our dedication to providing help and hope during these difficult times. Whether through offering emotional support, meeting material needs, or providing opportunities for personal and spiritual growth, we seek to be a source of light and encouragement for those who are struggling.

Some of the key activities we have engaged in this year to support our community include:

- 1. Food Provision:** Since launching the **Banquet Food Basket Initiative** last year, we have continued to support families facing ongoing financial pressures by collecting and redistributing surplus food from local stores to those in need within our community.
Through our partnerships with **FareShare UK** and **Neighbourly**, we were matched with a range of retailers, including **Tesco, Booker, Waitrose, Sainsbury's, Co-operative, and Lidl**. These partnerships have enabled us to rescue surplus food that might otherwise go to waste and redirect it to families who need it most.
The initiative continues to play an important role in reducing food waste and its environmental impact, while ensuring families have access to nutritious meals during times of hardship. For many households, the food baskets have become a vital lifeline, providing both essential nourishment and valuable support in stretching limited household budgets further.
- 2. Community Outreach Programs:** We continue to organize a range of outreach events, including our Mother's Day Lunch, community barbecues, and partnership activities. These events are designed to foster a sense of belonging and strengthen connections within our community, providing opportunities for people to build relationships and offer support to one another in meaningful ways.
- 3. Youth Development Program:** Through our ongoing collaboration with **Passion4Fusion**, we continue to invest in the next generation by supporting Black and minority ethnic communities through a dedicated youth programme. This partnership delivers a youth group focused on social action, mental health, and overall well-being.
Together, we provide young people with a safe and welcoming space to learn, receive support, build confidence, and develop meaningful connections. Participants are encouraged to engage in creative arts, take part in games and activities, and form lasting friendships.

Trustees' Report for the year ended 31st March 2025 (continued)

This collaborative project aims to equip children and young people with the tools they need to thrive, promoting resilience and supporting the development of strong, healthy individuals who are better prepared to navigate life's challenges.

4. **Swap shop:** Recognizing the importance of promoting sustainability, community engagement, and social good, we also continued our **swap shop** which is a cost-free way for people, particularly those facing financial challenges, to access essential items., the shop has grown steadily since inception, and we've also incorporated a recycling program for items that don't meet the standards for swapping. Beyond providing goods, the swap shop has become a vibrant space where people from diverse backgrounds can connect, share, and build relationships, fostering a strong sense of community.

These are just a few of the many ways we've worked to serve our community this year. Our mission continues to be a tangible expression of God's love, offering hope, support, and practical solutions to those who need them most. We are deeply grateful for the opportunity to make a difference and look forward to expanding our impact in the year ahead.

In addition to our internal initiatives, we also make our space available for other local charities such as WithKids (a charity which specialises in improving the mental health and emotional wellbeing of children) to provide programmes.

Trustees' Report for the year ended 31st March 2025 (continued)

Financial results and future activities

The statement of the financial activities shows a revenue of £247,241 PY: £243,871 mainly from donations received from members. Expenditure was £244,178 PY: £248,874 leaving a surplus for the year of £3,063, PY deficit: £9,205.

While it remains a financially challenging year, the Trustees anticipate improved funding levels in the medium to long term.

Risk Management

Risk Assessments

The Church continues to assess the key risks and monitor new or evolving risks through our continuous risk assessment process. Procedures are then put in place to manage those risks and minimise their impact on the life of the church. Key risk areas remain as follows:

Financial Risk

An annual budget is prepared to ensure short term viability. Actual results are compared with budget are reported to the Church quarterly with a more stringent expense management in place. This remains an area of focus and the Trustees intend to continually monitor and implement more robust internal control processes.

Compliance with Law and Regulation

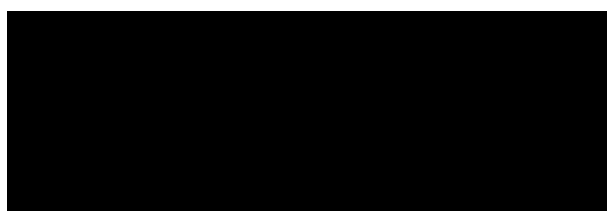
The Trustees continue to undertake health and safety reviews using the professional expertise of members of the church with the specific experience in this area. The Church leadership are continually appraised of the risks and the necessary compliance requirements. The Church leadership ensures compliance with the requirements.

Operational Risk

The Trustees actively review the major risks which the charity faces on a regular basis. Having examined the major strategic, business and operational risks which the charity faces, they can confirm that there are systems put in place to mitigate these risks.

Approved by the trustees and signed on their behalf by:

Chair - Board of trustees



Date: 27th December 2025

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Redeemed Christian Church of God Open Heavens Edinburgh (SC039510)

I report on the accounts of the Charity for the year ended 31 March 2025 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trust Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the act and to state whether particular matters have come to my attention.

Basis of independent examiners' statement

My examination is carried out in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented to those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.

Name:



Relevant Professional Qualification/Professional Body:

Address:



Date:

RCCG

Redeemed Christian Church of God - Open Heavens Edinburgh			SC039510	
Annual accounts for the period				
Period start date	1st Apr 24	To	Period end date	31st Mar 25

Section A Statement of Financial Activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total 2025	Total 2024
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	247,241	-	-	247,241	243,871
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	247,241	-	-	247,241	243,871
Resources expended (Notes 4-6)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	208,070	-	-	208,070	200,629
Charitable activities		S10	36,108	-	-	36,108	48,245
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	244,178	-	-	244,178	248,874
Net incoming/(outgoing) resources before transfers		S14	3,063	-	-	3,063	(5,003)
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	3,063	-	-	3,063	(5,003)
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	3,063	-	-	3,063	(5,003)
Total funds brought forward		S20	3,604	-	-	3,604	8,607
Total funds carried forward		S21	6,666	-	-	6,666	3,604

Section B Statement of Financial Position

		Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2024 £	Total 2023 £
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 7)	B01	30,464	-	-	30,464	17,231
		B02	-	-	-	-	-
<i>Total fixed assets</i>		B04	30,464	-	-	30,464	17,231
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 8)	B06	5,999	-	-	5,999	13,464
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	4,723	-	-	4,723	9,373
<i>Total current assets</i>		B09	10,722	-	-	10,722	22,837
Creditors: amounts falling due within one year	(Note 9)	B10	(34,520)	-	-	(34,520)	(36,465)
<i>Net current assets/(liabilities)</i>		B11	(23,797)	-	-	(23,797)	(13,628)
<i>Total assets less current liabilities</i>		B12	6,666	-	-	6,666	3,604
<i>Net assets</i>		B15	6,666	-	-	6,666	3,604
Funds of the Charity							
Unrestricted funds		B16	6,666			6,666	3,604
		B17				-	-
<i>Total funds</i>		B20	6,666	-	-	6,666	3,604

1 Apr 2024 - 31 March 2025

	Signature	Print Name	Date of approval
			27/12/2025

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*

ii

 Accounting Standards;
- or

iii

 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: <ul style="list-style-type: none"> 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.

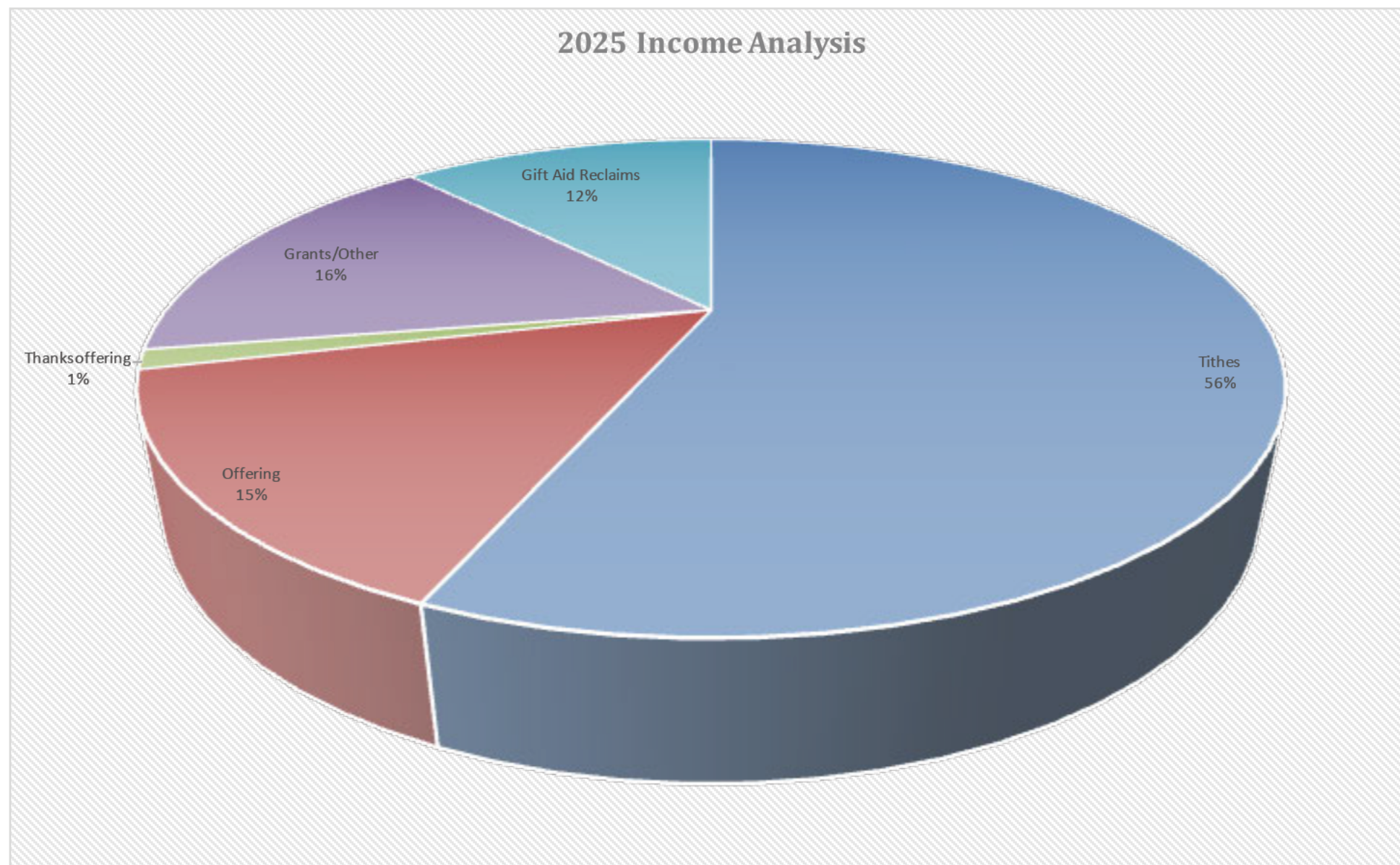
ASSETS

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.

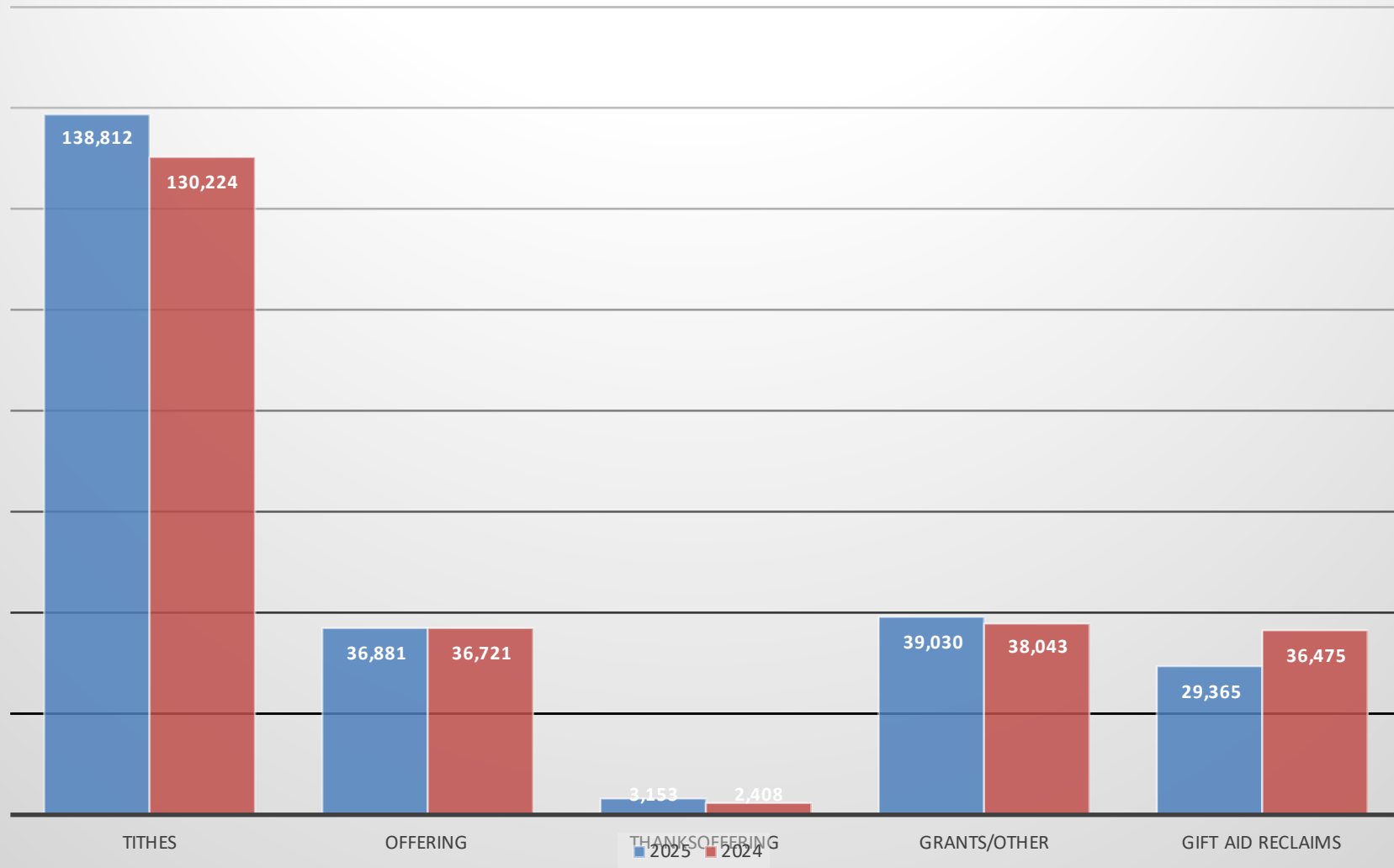
Note 3 Analysis of incoming resources

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

	Analysis	2025 £	2024 £
Voluntary income	Tithes	138,812	130,224
	Offering	36,881	36,721
	Thanksoffering	3,153	2,408
	Grants/Other	39,030	38,043
	Gift Aid Reclaims	29,365	36,475
	Total	247,241	243,871



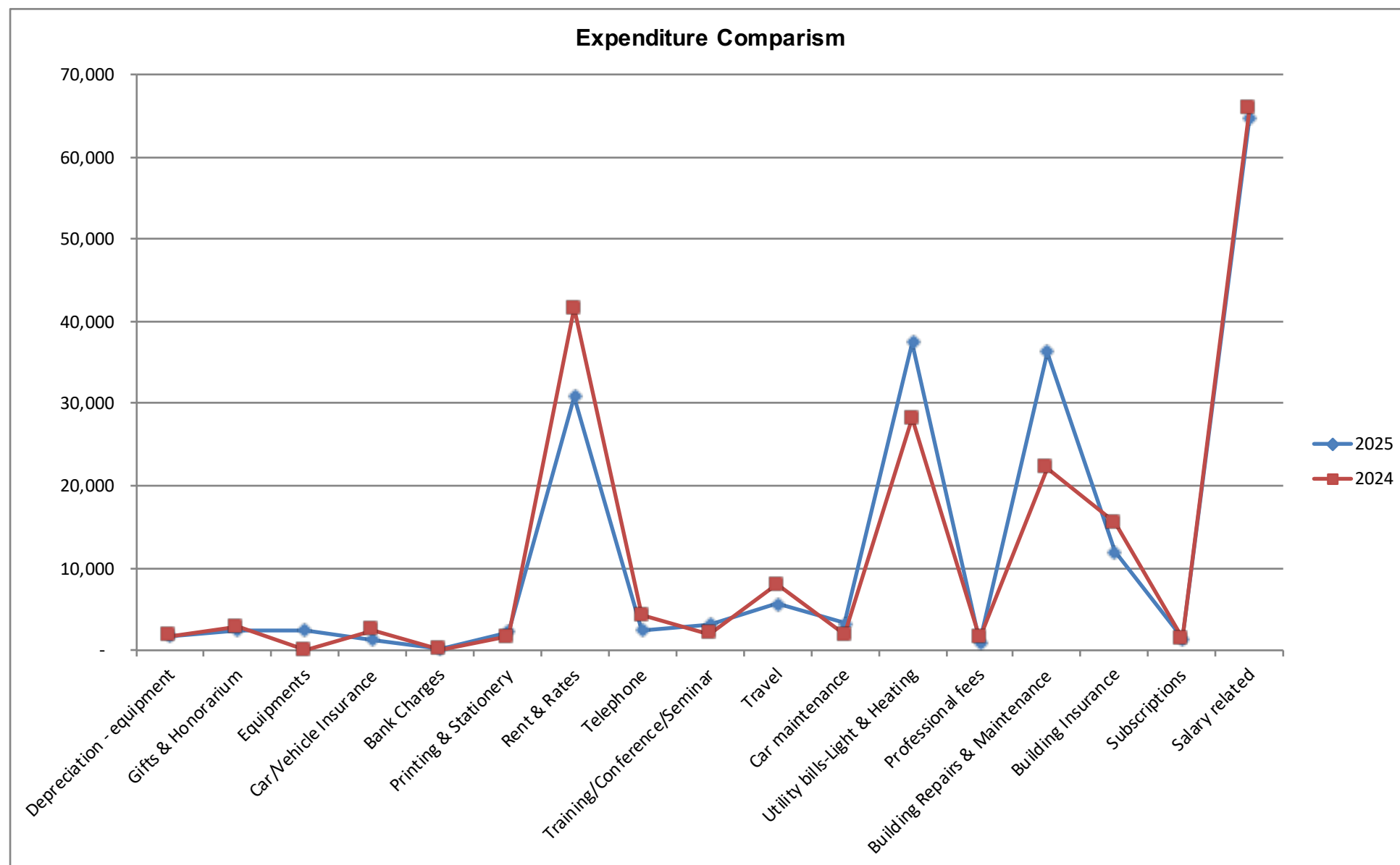
Income



Note 4 Analysis of resources expended

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

	Analysis	2025 £	2024 £
Costs of generating voluntary income			
	Depreciation - equipment	1,702	1,702
	Gifts & Honorarium	2,471	2,736
	Equipments	2,429	-
	Car/Vehicle Insurance	1,292	2,390
	Bank Charges	144	98
	Printing & Stationery	2,166	1,652
	Rent & Rates	30,856	41,549
	Telephone	2,397	4,210
	Training/Conference/Seminar	3,139	2,020
	Travel	5,605	7,968
	Car maintenance	3,291	1,876
	Utility bills-Light & Heating	37,410	28,149
	Professional fees	969	1,550
	Building Repairs & Maintenance	36,252	22,175
	Building Insurance	11,888	15,420
	Subscriptions	1,380	1,352
	Salary related	64,680	65,785
	Total	208,070	200,629
Charitable Activities	World Evangelical Mission	19,510	21,777
	Other Church/Parish Outreach/Support	5,257	11,843
	Welfare Cost	11,341	14,625
	Total	36,108	48,245



RCCG Open Heavens Edinburgh - Annual Account Apr 2024 - Mar 2025

Section C

Notes to the accounts

(cont)

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

2025	2024
Nil	1
Professional fees	Professional fees
-	-

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

2025 £	2024 £
-	-

Note 7 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***7.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
5,743.73 Balance brought forward	-	-	-	17,231	-	17,231
Additions	-	-	-	14,935	-	14,935
Balance carried forward	-	-	-	32,166	-	32,166

7.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL or RB	SL or RB
** Rate			25%		
Balance brought forward	-	-	-	-	-
Depreciation charge for year	-	-	-	1,702	-
Balance carried forward	-	-	-	1,702	-

7.3 Net book value

Brought forward	-	-	-	17,231	-	17,231
Carried forward	-	-	-	30,464	-	30,464

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

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1 Apr 2024 - 31 March 2025

**** 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 8 Debtors and prepayments*Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
2025 £	2024 £	2025 £	2024 £
5,999	13,464	-	-
-	-	-	-
5,999	13,464	-	-

Note 9 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***9.1 Analysis of creditors****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
2025 £	2024 £	2025 £	2024 £
(34,520)	(36,465)	-	-
-	-	-	-
(34,520)	(36,465)	-	-

9.2 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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