

The Redeemed Christian Church of God (Open Heavens Christian Centre) Dundee

Scotland · Charity number SC039904

Details

Status	Active
Legal form	Unincorporated association
Part of	Redeemed Christian Church of God - Open Heavens Edinburgh (SC039510)
Registered	2008-09-29
Register	View on the OSCR register

Contact

Address	14 Kennet Walk Dundee DD3 6NS
Website	www.rccgdundee.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We serve the public good by directly addressing community needs through services like food banks, homeless shelters, and youth clubs, while also providing places for public worship and fostering a greater understanding of religion. We also fulfill public benefit through pastoral care, such as visiting the sick and elderly, running educational programs, engaging in community outreach, and offering spiritual guidance, thereby enriching the lives of our members and the wider community.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems'

Objectives: The primary aim of the organisation is to promote the Christian Faith and its values amongst its members and the community at large as well as all over the world.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£258,960	£218,087	-	1
2023-12-31	£209,500	£204,390	-	0
2022-12-31	£154,130	£137,608	-	1
2021-12-31	£122,630	£103,096	-	1
2020-12-31	£120,635	£99,774	-	1

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Scotland - Charity number SC039904

Accounts

SC039904

Open Heavens Christian Centre
Dundee

Annual Accounts

1 Jan 2024 - 31 December 2024

Prepared by DTT Consultancy Ltd

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's Constitution and the Recommendations of the Statements of Recommended Practice, Accounting and Reporting by Charities and comply with the applicable law.

BOARD OF TRUSTEES

The trustees who served during the year under review are:



OBJECTIVES OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The Redeemed Christian Church of God (Open Heavens Christian Centre), Dundee, is a member of "The Redeemed Christian Church of God" which has Parishes all over the world. We are registered with the Office of Scottish Charity Regulator and we are governed by the Charities Act 1993.

We have laid out RCCG, Open Heavens Christian Centre, Dundee, Objectives under six themes:

- Our goal is to teach the gospel in a practical way.
- As a ministry, we also focus on the practicalities of the Christian life through our different community work, and world mission that we are involved in; to practise love, and to empower people with the knowledge of God and what they can achieve through Him.
- To organise children and youth activities, to promote unity in the course of developing deeper spiritual growth.
- To encourage a prayerful life and consistency in the devotional life and spiritual growth of our members.
- To work in cooperation with other Christian organisations and support events to achieve Christian aims and objectives.
- We are also passionate about expansion through church planting.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENT THIS YEAR

In the course of the year under review, the Charity continued to engage in activities that have positive impact on the community. Some of these are outlined below:

The charity continued to ensure that its objectives were met. We continued to pursue the objectives of furthering the Christian faith and alleviating the sufferings of the people generally irrespective of their race, background, sex or faith.

We organised our yearly Children Funfair during the Children's Day. As usual, it was made open to the children in the neighbourhood. The event included music and concerts. We also established two new Parishes in Dundee during the year under review, one in Douglas area and the other is in Swan House (Technology Park).

Our Annual Family Weekend programme was observed as usual. All the programmes were facilitated by the specialists we have within our midst. During the events, some interesting topics like family harmony, good parenting, caring for children, dating e.t.c. Were covered.

In consonance with our culture, we provided support to some of the needy in our midst within the limit of available resources.

In addition with our partnership with Compassion UK, we have also now started supporting on Watoto children from Uganda.

The Board of Trustees considers that the performance of the Parish has been satisfactory both in terms of advancement of the Christian faith and in generating needed resources.

FUTURE DEVELOPMENT

Training continues to be part of our culture in order to ensure peak performance. We are not relenting in our commitment to

training on poverty alleviation, waste elimination, budgeting and cost control. During the year, we engaged a specialist consultant again to talk us through this. We consider this to be vital in the face of economic uncertainties. Capacity building through in-house/on-the-job-training of our workers and volunteers continued during the year under review. We also took advantage of any initiatives from Christ the Redeemer College which is the training arm of the mission responsible for training pastors and other ministry workers.

FINANCIAL RESULTS OF THE YEAR

The statement of the financial activities shows income of £258,960 and £209,500 for 2023 and expenditure of £218,087 and £204,390 for 2023. The excess of income over expenditure for the year is £10,873 and £5,110 for 2023.

The Trustees consider that this present level of funding is adequate to support the continuation of the church objectives.

RISK MANAGEMENT

The Board of Trustees constantly reviews the major risks, which the charity faces on regular basis. The Board of Trustees has examined the major strategic, business and operational risks which the charity faces and confirms that adequate systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

VOLUNTEERS/WORKERS

All the volunteers are making invaluable contributions to the progress of the Charity. We are greatly indebted to these staff/volunteers for their commitment and support.

Approved by the Trustee and signed on their behalf by:



RCCG		Open Heaven Christian Centre			Dundee	SC039904	
		Annual accounts for the period					
Period start date		1st Jan 24	To	Period end date	31st Dec 24		
Section A Statement of financial activities							
Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Incoming resources (Note 3)							
generated funds			-	-	-		
Voluntary income		S01	258,751			258,751	209,500
Activities for generating funds		S02	-	-	-		
Investment income		S03	210	-	-	210	
Incoming resources from charitable activities		S04	-	-	-		
Other incoming resources		S05	-	-	-		
Total incoming resources		S06	258,960	-	-	258,960	209,500
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-		
Costs of generating voluntary income		S07	188,476	-	-	188,476	175,900
Fundraising trading costs		S08	-	-	-		
Investment management costs		S09	-	-	-		
Charitable activities		S10	29,611	-	-	29,611	28,490
Governance costs		S11	-	-	-		
Other resources expended		S12	-	-	-		
Total resources expended		S13	218,087	-	-	218,087	204,390
Net incoming/(outgoing) resources before transfers		S14	40,873	-	-	40,873	5,110
Gross transfers between funds		S15	-	-	-		
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	40,873	-	-	40,873	5,110
Other recognised gains/(losses)							
Prior year adjustment		S17	-	-	-		
Gains and losses on investment assets		S18	-	-	-		
Net movement in funds		S19	40,873	-	-	40,873	5,110
Total funds brought forward		S20	315,171	-	-	315,171	310,061
Total funds carried forward		S21	356,044	-	-	356,044	315,171

Section B Balance sheet as at 31 December 2024

	Note	Unrestricted funds £ F01	Restricted		Total this year £ F04	Total last year £ F05
			income funds £ F02	Endowment funds £ F03		
Fixed assets						
Tangible assets (Note 9)	B01	299,007	-	-	299,007	296,163
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	299,007	-	-	299,007	296,163
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	50,723	-	-	50,723	31,723
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	60,759	-	-	60,759	52,599
Total current assets	B09	111,482	-	-	111,482	84,321
Creditors: amounts falling due within one year (Note 12)	B10	900	-	-	900	350
Net current assets/(liabilities)	B11	110,582	-	-	110,582	83,971
Total assets less current liabilities	B12	409,589	-	-	409,589	380,134
Creditors: amounts falling due after one year (Note 13)	B13	53,545	-	-	53,545	64,963
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	356,044	-	-	356,044	315,171
Funds of the Charity						
Unrestricted funds	B16	356,044	-	-	356,044	315,171
	B17	-	-	-	-	-
Restricted income funds (Note 14)	B18	-	-	-	-	-
Endowment funds (Note 15)	B19	-	-	-	-	-
Total funds	B20	356,044	-	-	356,044	315,171

Signed by

	Print Name	Date of approval
Oluwatomi Akanle	Oluwatomi Akanle	23/09/2025

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* 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: <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	This year £	Last year £
Voluntary income	Tithes	244,251	195,000
	Gift Aid receivable	14,500	14,500
	Total	258,751	209,500
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	3,517	11,659
	Insurance	2,640	1,650
	Stationery & Office expenses	763	849
	Publication/Printing	2,531	1,437
	Rent	6,147	-
	Honorarium	14,067	7,024
	Salary	56,205	36,000
	Equipment	6,455	7,521
	Utility Bills	29,297	25,499
	Vehicle Expenses	2,590	6,058
	Hospitality/Welfare	8,879	6,374
	Gift/Donations	4,725	3,650
	1st Fruit	10,045	4,065
	Building Maintenance	3,533	36,854
	Professional Fees	4,299	3,674
	Multimedia	269	-
	Outreach	6,115	2,000
	Children	300	1,594
	Choir	4,965	776
	Mortgage Interest	6,234	6,891
	Charges	1,050	60
	HMRC	1,197	-
	Other	1,182	1,674
Accomodation	9,373	-	
Training	574	1,104	
Telephone & Internet	1,523	5,597	
Depreciation	-	3,889	
	Total	188,476	175,900
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Costs of generating voluntary income	Mission/Welfare	1,500	7,361
	Men	-	2,966
	World Evangelical Mission & COF	18,155	13,087
	Conference & Events	9,956	5,077
	Total	29,611	28,490
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,

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	450

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	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	254,501	13,000	44,506	35,216	-	347,223

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 year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	13,000	-	35,216	-	48,216

9.3 Net book value

Brought forward	254,501	-	44,506	-	-	299,007
Carried forward	254,501	-	44,506	-	-	299,007

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	7,531	7,531	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	10,000	5,500	-	-
Prepayments and accrued income	33,192	18,692	-	-
Total	50,723	31,723	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

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	-	-	53,545	64,963
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	900	350	-	-
Total	900	350	53,545	64,963

Independent Examiners Report

Independent Examiner's Report to the Trustees of The Redeemed Christian Church of God – Open Heavens Christian Centre – Dundee (SC039904)

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on the pages attached.

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 Trustee 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 2006 Accounts Regulations does 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 examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations 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
 - 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.

