

| Receipts and payments accounts | | | | | | | |
|--------------------------------|-------------------|---------|------|----|-----------------|----------|------|
| For the period from | Period start date | | | to | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | January | 2024 | | 31 | December | 2024 |

Section A Statement of receipts and payments

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| A1 Receipts | | | | | | |
| Donations | 82,510 | | - | | 82,510 | 63,607 |
| Loan | - | | | | - | - |
| Grants | - | | | | - | - |
| Gift Aid | 9,099 | | | | 9,099 | 21,599 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | | |
| A1 Sub total | 91,609 | - | - | - | 91,609 | 85,206 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | | |
| Proceeds from sale of investments | | | | | | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 91,609 | - | - | - | 91,609 | 85,206 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | | |
| Gross trading payments | | | | | | |
| Investment management costs | | | | | | |
| Payments relating directly to charitable activities | 93,211 | | | | 93,211 | 99,117 |
| Grants and donations | | | | | | |
| Governance costs: | | | | | | |
| Audit / independent examination | 500 | | | | 500 | |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | | |
| Other | | | | | | |
| A3 Sub total | 93,711 | - | - | - | 93,711 | 99,117 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | | |
| Purchase of investments | | | | | | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 93,711 | - | - | - | 93,711 | 99,117 |
| Net receipts / (payments) | (2,102) | - | - | - | (2,102) | (13,911) |
| A5 Transfers to / (from) funds | | | | | | |
| Surplus / (deficit) for year | (2,102) | - | - | - | (2,102) | (13,911) |

Section B Statem

| Categories | Details | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---------------|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| | For the period from | to nearest £ | Period end date | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| B1 Cash funds | Cash and bank balances at start of year | 3,163 | - | | | 3,163 | 17,434 |
| | Surplus / (deficit) shown on receipts and payments account | (2,102) | - | | | (2,102) | (14,271) |
| | | | | | | - | - |
| | | | | | | - | - |
| | Cash and bank balances at end of year | 1,062 | - | - | - | 1,062 | 3,163 |
| | (Agree balances with receipts and payments account(s)) | - | | - | - | | |

| B2 Investments | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Market valuation | Last year |
|----------------|---------|-----------------------------|-------------------------------------|------------------|--------------|
| | | | | to nearest £ | to nearest £ |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | - | - | |

| B3 Other assets | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) | Last year |
|-----------------|---------|-----------------------------|-------------------------------------|------------------------------|--------------|
| | | | | to nearest £ | to nearest £ |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | - | - | - |

| B4 Liabilities | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year |
|----------------|---------|---------------------------------|---------------------------------------|--------------|
| | | | | to nearest £ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | - | - |

| B5 Contingent liabilities | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year |
|---------------------------|---------|---------------------------------|---------------------------------------|--------------|
| | | | | to nearest £ |
| | | | | |
| | | | | |
| | | | | |
| Total | | | - | - |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

| | | | |
|--|--|--|-------------------|
| | | | 26 September 2025 |
| | | | |

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Cash and cheque donations received in support of the charitable activities of the RCCG Open Heavens Fife charity.

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total | - |

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

| Authority under which paid | £ |
|----------------------------|---|
| | |
| | |
| | |
| | |
| | 0 |

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

| | Number of trustees | £ |
|---|--------------------|--------|
| Pastoral living expenses in the year(connected to a trustee) | 1 | 18,000 |
| | | |
| | | |
| 400 | | |
| | | 18,000 |

99,517

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

0

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Total collections (All Collections) | 82,510 | - | | | 82,510 | 63,607 |
| Loan | - | | | | - | |
| Others (Insurance Refunds, Grant etc) | - | | | | | - |
| HMRC returns (Gift AID) | 9,099 | | | | 9,099 | 21,599 |
| Total | 91,609 | - | - | - | 91,609 | 85,206 |
| | reference | - | - | - | reference | reference |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| | | | | |
| | | | - | |
| | | | - | |
| | | | - | |
| Total | - | - | - | - |
| | - | - | - | - |

3 Gross receipts from other charitable activities

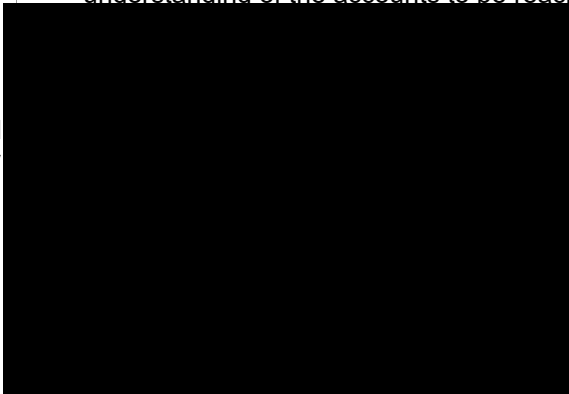
| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | - # | - | - | - | - # | - |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Telephone & Broadband | 835 | | | | 835 | 835 |
| Ministers Retreat / Training & other projects | | | | | - | |
| Travel Accomodation | 1,000 | | | | 1,000 | 3,550 |
| Honorarium | 1,200 | | | | 1,200 | 2,000 |
| Compassion UK | 1,535 | | | | 1,535 | 1,408 |
| Donations | 2,300 | | | | 2,300 | 1,750 |
| Bank charges | | | | | - | |
| Loan repayment | 6,373 | | | | 6,373 | 6,519 |
| WEM | 8,094 | | | | 8,094 | 2,105 |
| RCCG Central Office expenses | 600 | | | | 600 | 600 |
| Stationery / Flyers /Printing /Publicity | 4,340 | | | | 4,340 | 1,698 |
| Online & related expenses - website, zoom etc | 1,150 | | | | 1,150 | 800 |
| Equipment | 13,900 | | | | 13,900 | 2,106 |
| Other running costs | 2,800 | | | | 2,800 | 4,150 |
| Vehicle expenses & hire | | | | | - | 2,540 |
| Christmas expenses | | | | | - | 500 |
| Pastor living expenses | 18,000 | | | | 18,000 | 18,000 |
| Smart pension | 317 | | | | 317 | 233 |
| Building Insurance | 4,398 | | | | 4,398 | 4,127 |
| Building Maintenanane | 12,673 | | | | 12,673 | 16,270 |
| Motor Vehicle mini bus | 500 | | | | 500 | 12,770 |
| Accountant / HMRC charges | 500 | | | | 500 | 360 |
| Warm & Well Centre | 3,500 | | | | 3,500 | 7,806 |
| Utilities | 7,978 | | | | 7,978 | 9,350 |
| Booker purchase, café etc | 1,500 | | | | 1,500 | - |
| Miscellaneous | 219 | | | | 219 | - |
| Total | 93,711 | - | - | - | 93,711 | 99,477 |
| | reference error | - | - | - | reference error | reference error |

OSCr

Office of the Scottish Charity Regulator

| | | | | | | | |
|---|---|---------|------|----|------------------|------------|---|
| | Independent examiner's report on the accounts v2 | | | | | | |
| Report to the trustees/members of | Charity name | | | | | | |
| | The Redeemed Christian Church of God Open Heavens Fife | | | | | | |
| Registered charity number | SC040702 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | to | Day | Month | Year |
| Set out on pages | 1 st | January | 2024 | | 31 st | December | 2024 |
| | | | | | | | (remember to include the page numbers of additional sheets) |
| 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts. | | | | | | |
| Independent examiner's statement | In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] | | | | | | |
| | <div>1. which gives me reasonable cause to believe that in any material respect the requirements:<ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</div> <div>have not been met, or</div> <div>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</div> | | | | | | |
| Signed: |  | | | | Date: | 29/09/2025 | |
| Name: | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | |
| Address: | | | | | | | |
| | | | | | | | |
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| | | | | | | | |

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

