

MERCIFUL CENTRE

England & Wales · Charity number 1125223

Details

Other names THE CHURCH OF MERCIFUL GOD

Status Registered

Legal form Other

Registered 2008-07-29

Register [View on the Charity Commission register](#)

Contact

Address 13 Scot Lane
Doncaster
South Yorkshire
DN1 1EW

Phone 01302265454

Email pastordolly@yahoo.co.uk

Website mercifulcentre.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS ATTACHED TO THIS DOCUMENT] FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATIONS OF CHRISTIANS, FESTIVAL PRODUCTIONS AND BY DISTRIBUTING LITERATURE ON CHRISTIANITY AND ENLIGHTENING OTHERS ABOUT THE CHRISTIAN RELIGION.

Activities: Merciful Hands : Weekly Food Bank & Empowerment.Mother Deborah Ministries : Domestic Violence advocacy, Lone Parents Support and Basic Life Skills Training.Merciful Centre: Preaching the gospel and supporting humanity.Merciful Aid Poverty Alleviation Foundation: African Aid and Support to the Less Privilege, Widows, Orphans and Children with special Needs.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Nigeria
- Barking And Dagenham
- Doncaster
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-04	£19,681	£21,972	-	-
2024-04-04	£58,138	£61,957	-	-
2023-04-04	£41,399	£36,336	-	-
2022-04-04	£17,143	£21,571	-	-
2021-04-04	£58,801	£55,572	-	-

Trustees

Name	Role	Appointed
Abisola Olatunbosun		2014-02-16
Adegbola Banjo		2024-01-02
Benjamin Adeniyi		2024-01-02
Grace Folasade Ogundeji		2016-05-27
Olabisi Bamidele		2016-05-27
Olaitan Agoro		2003-01-01

MERCIFUL CENTRE

England & Wales - Charity number 1125223

Accounts

Monthly Report
Unaudited Financial Statements
4 April 2024

Merciful Centre

Financial Statements

Year ended 5 April 2024

The following pages form part of the financial statements for the year ended 5 April 2024

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Statement of Financial Activities
Statement of Financial Position
Notes to the Financial Statements
Detailed Statement of Financial Activities

Statement of Financial Activities
Statement of Financial Position
Notes to the Financial Statements
Detailed Statement of Financial Activities

Merciful Centre

Trustees' Annual Report

Year ended 5 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

Reference and administrative details

Registered charity name Merciful Centre

Charity registration number 1125223

Principal office 13
Scot Lane
Doncaster
South Yorkshire
DN1 1EW

The trustees

Mr B Adegbola
Ms G Ogundeji
Ms A Olatunbosun
Mr B Olabisi
Ms F Ogundeji

Administrator

Independent Mrs A Agoro

Accountant Kola Adebayo
Ardent Accountancy
23a Orsett Road
Grays
RM17 5DS

Structure, governance and management

The Board of Trustees was in regular contact beyond the prescribed frequency of meetings by the governing documents. Strategic decision-making was on a quorate basis. Board membership is stable, balanced and the Trustees operate to Charity Commission's guidance and Charity Law.

Objectives and activities

The Trust seeks to demonstrate the Christian faith and charitable courses by serving as a church in UK.

Merciful Centre

Trustees' Annual Report (continued)

Year ended 5 April 2024

Achievements and performance

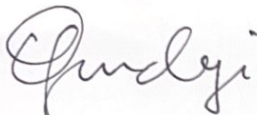
The Church 'Merciful Centre' provides avenue and platform for charitable courses:

- We organise youth rehabilitation programme in which we gather youth around the community to ensure they maximise their potentials.
- We help women who are in abusive relationship (domestic violence) stabilise their emotions by counselling and making them see need to talk to appropriate authorities as many suffering in silence.
- Advance the course of poverty alleviation programme Where we give/make donations to people in need (base on their basic needs)
Visit homes of old people within the community. Giving them our support by donating toiletries and daily essentials.
- We counsel people based on their challenges once they approach us and we treat this with utmost confidentiality.

Financial review

The Charity's main source of finance was from tithe, offerings and donations from members. The Charity's financial position is stable and balanced, please see enclosed results.

The trustees' annual report was approved on 07 March 2025 and signed on behalf of the board of trustees by:



Ms G. Ogundeji

Trustee
Charity no. 1125223

Merciful Centre

Independent Accountant's Report to the Trustees of Merciful Centre

Year ended 5 April 2024

We report to the trustees on our examination of the financial statements of Merciful Centre ('the charity') for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Accountant's statement - Matter of concern identified

The accounts have been prepared solely from bank records which have been made available to us. As a result we were unable to correctly classify all the transactions accordingly.

As a result of these matters of concern give us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; and
2. the financial statements do not accord with those records;

We confirm no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Kola Adebayo
Ardent Accountancy
Independent Accountant

23a Orsett Road
Grays
RM17 5DS

Merciful Centre

Statement of Financial Activities

Year ended 5 April 2024

		2024		2023
		Unrestricted		
		funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	51,188	51,188	37,339
Other income/Loan		6,950	6,950	4,060
Total income		58,138	58,138	41,399
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	51,314	51,314	26,119
Costs of other trading activities	6	2,584	2,584	1,860
Expenditure on charitable activities	7,8	8,059	8,059	8,357
Total expenditure		61,957	61,957	36,336
Net expenditure and net movement in funds		(3,819)	(3,819)	5,063
Reconciliation of funds				
Total funds brought forward		6,206	6,206	1,143
Total funds carried forward		2,387	2,387	6,206

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

Merciful Centre

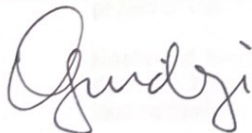
Statement of Financial Position

Year ended 5 April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		<u>2,387</u>	<u>6,206</u>
Net current assets		<u>2,387</u>	<u>6,206</u>
Total assets less current liabilities		<u>2,387</u>	<u>6,206</u>
Long term liabilities			
Bank Loan		<u>11,367</u>	<u>12,801</u>
Total assets less total liabilities		<u>(8,980)</u>	<u>(6,595)</u>
Funds of the charity			
Unrestricted funds		<u>(8,980)</u>	<u>(6,595)</u>
Total charity funds		<u>(8,980)</u>	<u>(6,595)</u>

These financial statements were approved by the board of trustees and authorized for issue on 07 March 2025 and are signed on behalf of the board by:

The notes on pages 6 to 10 form part of these financial statements.



Ms G. Ogundeji
Trustee

Charity no. 1125223

Merciful Centre

Notes to the Financial Statements

Year ended 5 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Merciful Centre, 56-58 Beckett Road, Doncaster, DN2 4AJ.

2. Statement of compliance

These financial statements have been prepared in compliance with the Charities SORP.

3. Accounting

policies Basis

of preparation

Charities registered in England and Wales that are not companies are allowed under section 133 of the Charities Act 2011 (the Charities Act) to prepare receipts and payments accounts. These accounts are prepared on a receipts and payments basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2024

3 Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to categories of income:

- income from donations or grants is recognized when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognized in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2024

3. Accounting policies (continued)

Financial instruments(continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4	Donations and legacies	2024		2023	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
	Offering & Donation & Tithe	14,332	14,332	11,409	11,409
	Government gift aid	36,856	36,856	25,931	25,931
	Other income/Loan	6,950	6,950	4,060	4,060
		<u>58,138</u>	<u>58,138</u>	<u>41,399</u>	<u>41,399</u>

5	Costs of raising donations and legacies	2024		2023	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
	Donation costs	<u>51,314</u>	<u>51,314</u>	<u>26,119</u>	<u>26,119</u>

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2024

6 Costs of other trading activities

	2024		2023	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Pastoral, Evengelical Events & Conferences	1,504	1,504	1,110	1,110
Print, Post, Stationery & Publicity	-	-	-	-
Professional fees	1,080	1,080	750	750
	<u>2,584</u>	<u>2,584</u>	<u>1,860</u>	<u>1,860</u>

7 Expenditure on charitable activities by fund type

	2024		2023	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Wages & Salaries	8,059	8,059	8,357	8,357
	<u>8,059</u>	<u>8,059</u>	<u>8,357</u>	<u>8,357</u>

8 Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2024	Total funds 2023
	£	£	£
	Wages & Salaries	8,059	8,059

9 Independent examination fees

	2024	2023
	£	£
Fees payable to the independent accountant for Independent examination of the financial statements	<u>1,080</u>	<u>750</u>

10 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>8,059</u>	<u>8,357</u>

The average head count of the employees during the year was 1 (2023:1).

No employee received employee benefits of more than £60,000 during the year (2023:nil)

Merciful Centre
Management Information
Year ended 5 April 2024

The following pages do not form part of the financial statements.

Merciful Centre

Details statement of Financial Activities

Year ended 5 April 2024

	2024	2023
Income and endowments		
Donations and legacies	£	£
Offering & Donation & Tithe	14,332	11,409
Government gift aid	36,856	25,931
Other income/Loan	6,950	4,060
	<u>58,138</u>	<u>41,399</u>
Total Income	<u>58,138</u>	<u>41,399</u>
Expenditure		
Costs of raising donations and legacies		
Rent	7,308	4,400
Projects	22,591	7,419
Other motor/travel costs	1,050	4,850
Telephone	774	752
Other office costs	8,833	2,040
Loan Repayment	1,916	3,000
Utilities	3,057	1,961
Church expenses	5,785	1,697
	<u>51,314</u>	<u>26,119</u>
Costs of other trading activities		
Legal and professional fees	1,080	750
Refreshments	1,504	1,110
	<u>2,584</u>	<u>1,860</u>
Expenditure on charitable activities		
Wages and salaries	8,059	8,357
	<u>8,059</u>	<u>8,357</u>
Total expenditure	<u>61,957</u>	<u>36,336</u>
Net expenditure	<u>(3,819)</u>	<u>5,063</u>

MERCIFUL CENTRE

England & Wales - Charity number 1125223

Accounts

CHARITY REGISTRATION NUMBER: 1125223

Merciful Centre

Unaudited Financial Statements

5 April 2023

ARDENT ACCOUNTANCY

Chartered accountants

2a Orsett Road

Grays

RM17 5DS

Merciful Centre

Financial Statements

Year ended 5 April 2023

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Administrators
Independent
Auditors

Members, governance and management
Statement of Trustees
Statement of Financial Activities
Statement of Financial Position
Notes to the Financial Statements
Detailed Statement of Financial Activities

Merciful Centre

Trustees' Annual Report

Year ended 5 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

Reference and administrative details

Registered charity name Merciful Centre
Charity registration number 1125223
Principal office 56-58
Beckett Road
Doncaster
South Yorkshire
DN2 4AJ

The trustees

Rev J Addison
Ms G Ogundeji
Ms A olatunbosun

Administrator

Mrs A Agoro

Independent
Accountant

Kola Adebayo
Ardent Accountancy
23a Orsett Road
Grays
RM17 5DS

Structure, governance and management

The Board of Trustees was in regular contact beyond the prescribed frequency of meetings by the governing documents. Strategic decision-making was on a quorate basis. Board membership is stable, balanced and the Trustees operate to Charity Commission's guidance and Charity Law.

Objectives and activities

The Trust seeks to demonstrate the Christian faith and charitable courses by serving as a church in UK.

Merciful Centre

Trustees' Annual Report (continued)

Year ended 5 April 2023

Achievements and performance

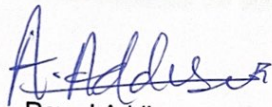
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- We organise youth rehabilitation programme in which we gather youth around the community to ensure they maximise their potentials.
- We help women who are in abusive relationship (domestic violence) stabilise their emotions by counselling and making them see need to talk to appropriate authorities as many suffering in silence.
- Advance the course of poverty alleviation programme Where we give/make donations to people in need (base on their basic needs)
Visit homes of old people within the community. Giving them our support by donating toiletries and daily essentials.
- We counsel people based on their challenges once they approach us and we treat this with utmost confidentiality.

Financial review

The Charity's main source of finance was from tithe, offerings and donations from members. The Charity's financial position is stable and balanced, please see enclosed results.

The trustees' annual report was approved on 12 April 2024 and signed on behalf of the board of trustees by:



Rev. J Addison

Trustee
Charity no. 1125223

Merciful Centre

Independent Accountant's Report to the Trustees of Merciful Centre

Year ended 5 April 2023

We report to the trustees on our examination of the financial statements of Merciful Centre ('the charity') for the year ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Accountant's statement - Matter of concern identified

The accounts have been prepared solely from bank records which have been made available to us. As a result we were unable to correctly classify all the transactions accordingly.

As a result of these matters of concern give us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; and
2. the financial statements do not accord with those records;

We confirm no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Kola Adebayo
Ardent Accountancy
Independent Accountant

23a Orsett Road
Grays
RM17 5DS

Merciful Centre

Statement of Financial Activities

Year ended 5 April 2023

		2023		2022
		Unrestricted		
		funds	Total funds	Total funds
		£	£	£
Income and endowments	Note			
Donations and legacies	4	37,339	37,339	15,543
Other income/Loan		4,060	4,060	1,600
Total income		41,399	41,399	17,143
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	26,119	26,119	14,111
Costs of other trading activities	6	1,860	1,860	1,960
Expenditure on charitable activities	7,8	8,357	8,357	5,500
Total expenditure		36,336	36,336	21,571
Net expenditure and net movement in funds		5,063	5,063	(4,428)
Reconciliation of funds				
Total funds brought forward		1,143	1,143	5,571
Total funds carried forward		6,206	6,206	1,143

The statement of financial activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.

Merciful Centre

Statement of Financial Position

Year ended 5 April 2023

			2023	2022
		Note	£	£
Current assets				
Cash at bank and in hand			6,206	5,571
Net current assets			6,206	5,571
Total assets less current liabilities			6,206	5,571
Long term liabilities				
Bank Loan			12,801	15,000
Total assets less total liabilities			(6,595)	(9,429)
Funds of the charity				
Unrestricted funds			(6,595)	(9,429)
Total charity funds			(6,595)	(9,429)

These financial statements were approved by the board of trustees and authorized for issue on 12 April 2024 and are signed on behalf of the board by:

The notes on pages 6 to 10 form part of these financial statements.



Rev J Addison
Trustee

Charity no. 1125223

Merciful Centre

Notes to the Financial Statements

Year ended 5 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Merciful Centre, 56-58 Beckett Road, Doncaster, DN2 4AJ.

2. Statement of compliance

These financial statements have been prepared in compliance with the Charities SORP.

3. Accounting

**policies Basis
of preparation**

Charities registered in England and Wales that are not companies are allowed under section 133 of the Charities Act 2011 ('the Charities Act') to prepare receipts and payments accounts. These accounts are prepared on a receipts and payments basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2023

3 Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to categories of income:

- income from donations or grants is recognized when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognized in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2023

3. Accounting policies (continued)

Financial instruments(continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4	Donations and legacies	2023		2022	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
	Offering & Donation & Tithe	11,409	11,409	7,543	7,543
	Government gift aid	25,931	25,931	8,000	8,000
	Other income/Loan	4,060	4,060	1,600	1,600
		41,399	41,399	17,143	17,143
5	Costs of raising donations and legacies	2023		2022	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
	Donation costs	26,119	26,119	14,111	14,111

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2023

6	Costs of other trading activities	2023		2022	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
	Pastoral, Evengelical Events & Conferences	1,110	1,110	510	510
	Print, Post, Stationery & Publicity	-	-	-	-
	Professional fees	750	750	1,450	1,450
		1,860	1,860	1,960	1,960
7	Expenditure on charitable activities by fund type	2023		2022	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
	Wages & Salaries	8,357	5,500	5,500	5,500
		8,357	5,500	5,500	5,500
8	Expenditure on charitable activities by activity type	Activities undertaken directly		Total funds 2023	Total funds 2022
				£	£
	Wages & Salaries	8,357		5,500	5,500
9	Independent examination fees	2023		2022	
		£		£	
	Fees payable to the independent accountant for Independent examination of the financial statements	750		600	
10	Staff costs	The total staff costs and employee benefits for the reporting period are analysed as follows:			
				2023	2022
	Wages and salaries	8,357		5,500	
	The average head count of the employees during the year was 1 (2022:1).				
	No employee received employee benefits of more than £60,000 during the year (2022:nil)				

Merciful Centre
 Management Information
 Year ended 5 April 2023

	2022	2021
Income	13,494	11,750
Expenses	(7,071)	(6,414)
Surplus	6,423	5,336
Reserves	45,200	38,777
Net assets	51,623	44,113
Income	1,400	1,000
Expenses	(7,419)	(6,000)
Surplus	(6,019)	(5,000)
Reserves	3,000	8,000
Net assets	(3,019)	3,000
Income	1,697	1,000
Expenses	(25,110)	(24,110)
Surplus	(23,413)	(23,110)
Reserves	750	1,000
Net assets	(22,663)	(22,110)
Income	1,000	1,000
Expenses	(1,000)	(1,000)
Surplus	0	0
Reserves	1,000	1,000
Net assets	1,000	1,000

The following pages do not form part of the financial statements.

Merciful Centre

Details statement of Financial Activities

Year ended 5 April 2023

	2023	2022
Income and endowments		
Donations and legacies	£	£
Offering & Donation & Tithe	11,409	7,543
Government gift aid	25,931	8,000
Other income/Loan	4,060	1,600
	<u>41,399</u>	<u>17,143</u>
Total Income	41,399	17,143
Expenditure		
Costs of raising donations and legacies		
Rent	4,400	4,400
Projects	7,419	3,580
Other motor/travel costs	4,850	-
Telephone	752	562
Other office costs	2,040	4,849
Repairs and cleaning	3,000	-
Loan Repayment	1,961	720
Utilities	1,697	-
	<u>26,119</u>	<u>14,111</u>
Costs of other trading activities		
Purchases	-	-
Wages and salaries	-	-
Legal and professional fees	750	1,450
Refreshments	1,110	510
	<u>1,860</u>	<u>1,960</u>
Expenditure on charitable activities		
Wages and salaries	8,357	5,500
Total expenditure	36,336	21,571
Net expenditure	5,063	(4,428)

MERCIFUL CENTRE

England & Wales - Charity number 1125223

Accounts

CHARITY REGISTRATION NUMBER: 1125223

Merciful Centre
Unaudited Financial Statements
5 April 2021

ARDENT ACCOUNTANCY
Chartered accountants
28a Orsett Road
Grave

Merciful Centre

Financial Statements

Year ended 5 April 2021

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Merciful Centre

Trustees' Annual Report

Year ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

Reference and administrative details

Registered charity name	Merciful Centre
Charity registration number	1125223
Principal office	56-58 Beckett Road Doncaster South Yorkshire DN2 4AJ

The trustees

	Rev J Addison
	Ms G Ogundeji
	Ms A olatunbosun
	Rev O Agoro

Administrator

Administrator	Mrs A Agoro
Independent Accountant	Kola Adebayo Ardent Accountancy 23a Orsett Road Grays RM17 5DS

Structure, governance and management

The Board of Trustees was in regular contact beyond the prescribed frequency of meetings by the governing documents. Strategic decision-making was on a quorate basis. Board membership is stable, balanced and the Trustees operate to Charity Commission's guidance and Charity Law.

Objectives and activities

The Trust seeks to demonstrate the Christian faith and charitable courses by serving as a church in UK.

Merciful Centre

Trustees' Annual Report (continued)

Year ended 5 April 2021

Achievements and performance

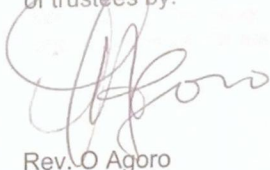
The Church 'Merciful Centre' provides avenue and platform for charitable courses:

- We organise youth rehabilitation programme in which we gather youth around the community to ensure they maximise their potentials.
- We help women who are in abusive relationship (domestic violence) stabilise their emotions by counselling and making them see need to talk to appropriate authorities as many suffering in silence.
- Advance the course of poverty alleviation programme Where we give/make donations to people in need (base on their basic needs)
Visit homes of old people within the community. Giving them our support by donating toiletries and daily essentials.
- We counsel people based on their challenges once they approach us and we treat this with utmost confidentiality.

Financial review

The Charity's main source of finance was from tithe, offerings and donations from members. The Charity's financial position is stable and balanced, please see enclosed results.

The trustees' annual report was approved on 08 April 2022 and signed on behalf of the board of trustees by:



Rev. O Agoro

Trustee
Charity no. 1125223

Merciful Centre

Independent Accountant's Report to the Trustees of Merciful Centre

Year ended 5 April 2021

We report to the trustees on our examination of the financial statements of Merciful Centre ('the charity') for the year ended 5 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Accountant's statement - Matter of concern identified

The accounts have been prepared solely from bank records which have been made available to us. As a result we were unable to correctly classify all the transactions accordingly.

As a result of these matters of concern give us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; and
2. the financial statements do not accord with those records;

We confirm no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Kola Adebayo
Ardent Accountancy
Independent Accountant

23a Orsett Road
Grays
RM17 5DS

Merciful Centre
Statement of Financial Activities
Year ended 5 April 2021

	Note	2021		2020
		Unrestricted funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	43,801.20	43,801.20	54,404.00
Other income/Loan		15,000.00	15,000.00	-
Total income		58,801.20	58,801.20	54,404.00
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	43,414.23	43,414.23	19,687.00
Costs of other trading activities	6	1,907.97	1,907.97	27,398.00
Expenditure on charitable activities	7,8	10,250.00	10,250.00	5,720.00
Total expenditure		55,572.20	55,572.20	52,805.00
Net expenditure and net movement in funds		3,229.00	3,229.00	1,599.00
Reconciliation of funds				
Total funds brought forward		2,342.00	2,342.00	743.00
Total funds carried forward		5,571.00	5,571.00	2,342.00

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

Merciful Centre
Statement of Financial Position
Year ended 5 April 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		5,571	2,342.00
Net current assets		5,571	2,342.00
Total assets less current liabilities		5,571	2,342.00
Long term liabilities			
Bank Loan		15,000	-
Total assets less total liabilities		(9,429)	-
Funds of the charity			
Unrestricted funds		(9,429)	2,342.00
Total charity funds		(9,429)	2,342.00

These financial statements were approved by the board of trustees and authorized for issue on 19 May 2021 and are signed on behalf of the board by:

The notes on pages 6 to 10 form part of these financial statements.



Rev O Agoro
Trustee

Charity no. 1125223

Merciful Centre

Notes to the Financial Statements

Year ended 5 April 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Merciful Centre, 56-58 Beckett Road, Doncaster, DN2 4AJ.

2. Statement of compliance

These financial statements have been prepared in compliance with the Charities SORP.

3. Accounting

policies Basis

of preparation

Charities registered in England and Wales that are not companies are allowed under section 133 of the Charities Act 2011 (the Charities Act) to prepare receipts and payments accounts. These accounts are prepared on a receipts and payments basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Merciful Centre

Notes to the Financial Statements(continued)

Year ended 5 April 2021

3 Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to categories of income:

- income from donations or grants is recognized when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognized in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Merciful Centre
 Notes to the Financial Statements(continued)
 Year ended 5 April 2021

3. Accounting policies (continued)

Financial instruments(continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4 Donations and legacies

	2021				2020	
	Unrestricted		Unrestricted			
	funds	Total funds	funds	Total funds		
	£	£	£	£		
Donations						
Offering & Donation & Tithe	13,683	13,683	8,940	8,940		
Government gift aid	30,118	30,118	45,464	45,464		
Other income/Loan	15,000	15,000	-	-		
	58,801	58,801	54,404	54,404		

5 Costs of raising donations and legacies

	2021				2020	
	Unrestricted		Unrestricted			
	funds	Total funds	funds	Total funds		
	£	£	£	£		
Donation costs	43,414	43,414	19,687	19,687		

Merciful Centre
Notes to the Financial Statements(continued)
Year ended 5 April 2021

6	Costs of other trading activities	2021		2020		
		Unrestricted funds	Total funds	Unrestricted funds	Total funds	
		£	£	£	£	
		-	-	1,945	1,945	
		1,408	1,408	1,319	1,319	
		-	-	24,000	24,000	
	Pastoral, Evengelical Events & Conferences					
	Print, Post, Stationery & Publicity					
	Pastors and guests					
	Professional fees					
		500	500	600	600	
		1,908	1,908	27,864	27,864	
7	Expenditure on charitable activities by fund type	2021		2020		
		Unrestricted funds	Total funds	Unrestricted funds	Total funds	
		£	£	£	£	
		10,250	10,250	6,500	6,500	
	Wages & Salaries					
		10,250	10,250	6,500	6,500	
8	Expenditure on charitable activities by activity type	Activities undertaken directly	Total funds	Total funds		
		£	2021	2020		
		10,250	£	£		
			10,250	6,500	6,500	
	Wages & Salaries					
9	Independent examination fees		2021	2020		
			£	£		
			600	600		
	Fees payable to the independent accountant for Independent examination of the financial statements					
10	Staff costs	The total staff costs and employee benefits for the reporting period are analysed as follows:				
			2021	2020		
			£	£		
	Wages and salaries		10,250	6,500		
	The average head count of the employees during the year was 1 (2020:1).					
	No employee received employee benefits of more than £60,000 during the year (2020:nil)					

Merciful Centre
Management Information
Year ended 5 April 2021

The following pages do not form part of the financial statements.

Merciful Centre

Details statement of Financial Activities

Year ended 5 April 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Offering & Donation & Tithe	13,683	8,940
Government gift aid	30,118	45,464
Other income/Loan	15,000	-
	<u>58,801</u>	<u>54,404</u>
Total Income	<u>58,801</u>	<u>54,404</u>
Expenditure		
Costs of raising donations and legacies		
Rent	4,400	4,474
Projects	34,758	26,489
Other motor/travel costs	635	550
Telephone	453	305
Other office costs	2,798	702
Repairs and cleaning	-	685
	<u>43,044</u>	<u>33,205</u>
Costs of other trading activities		
Purchases	1,408	2,520
Wages and salaries	-	9,190
Legal and professional fees	500	700
Refreshments	-	690
	<u>1,908</u>	<u>13,100</u>
Expenditure on charitable activities		
Wages and salaries	10,250	6,500
Total expenditure	<u>55,202</u>	<u>52,805</u>
Net expenditure	<u>3,599</u>	<u>1,599</u>