

**THE REDEEMED CHRISTIAN CHURCH OF GOD
HALL OF MERCY**

(Company Limited By Guarantee)

**Company Reg. No: 10390396
Charity Reg. No: 1170442**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY
Report and Accounts for the period ended 31 December 2025

COMPANY REGISTRATION NUMBER IN ENGLAND AND WALES
10390396

CHARITY REGISTRATION NUMBER IN ENGLAND AND WALES
1170442

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY
Reports and Accounts

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THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY

Charity Information

General Overseer

Pastor E A Adeboye

Minister In Charge

Pastor Adekunle Adekoya

Trustees

Pastor Akintayo Akinlabi Aiyegbusi

Miss Temitope Olukemi Oke

Mrs Regina Olubodun Salvador

Company Registration No:

10390396

Charity Registration No:

1170442

Registered Office

1 Banner Lane

Dagenham

Essex

RM8 1EN

Place of Worship

Abbey Community Centre

Cowbridge Lane

Barking, Essex

IG11 8LF

Bankers

Barclays Bank PLC

1 Churchill Place

London

E14 5HP

Independent Examiner

Gabriel Christopher & co

Suite 13, Forest House

8 Gainsborough Road

London

E11 1HT

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees who are also Directors of The Redeemed Christian Church Of God - Hall Of Mercy present their report and Financial Statements for the year ended 31 December 2025 which have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2000 and Revised SORP 2005

Structure, Governance and Management

a. CONSTITUTION

The church is constituted under a Trust deed and is a registered charity with Charity registration no 1170442 and constitutes a limited company, limited by guarantee as defined by Companies act 2006

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

New trustees are elected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will bring into the life of the charity. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The induction process for a newly appointed member of the Trustees comprises an initial meeting with other Trustees, followed by a series of short meetings with the Minister in Charge on the powers and responsibilities of the Trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees is headed by a Chairman, the Secretary to the trust and a Financial Administrator. The Charity has no paid employee but has 6 voluntary workers. The Trustees are responsible for making all decisions regarding allocation of fund and activities. The day to day administration of the church is managed by the Parish Pastor who liaises with the board as need may arise

e. RELATED PARTY RELATIONSHIPS

Hall of Mercy is a parish of The Redeemed Christian Church of God - a network comprised of parishes all over the world. There is an agreement of common purposes entered into by Hall of Mercy with The Redeemed Christian Church of God which documents this relationship

Objectives and Activities

a. POLICIES AND OBJECTIVES

The Redeemed Christian Church of God Hall of Mercy is a Parish of the Redeemed Christian Church of God. Our aim is to excel in every aspect of our mission, while at the same time continually maintaining transparency and proper accountability

The objects of the Charity are:

- * The advancement of the Christian faith worldwide; and
- * The relief of poverty

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The church has adopted the following strategies for achieving the above objectives:

- * organising christian worship, seminars and conferences in the church with proven speakers and ministers of the faith to guide members in the various aspects of the christian faith; and

- *support for other charities and Christian events.

c. VOLUNTEERS

The charity is most appreciative of the unflinching support of its volunteers who tirelessly help in the provision of service. It is therefore with gratitude to God that we report a robust membership giving which has significantly impacted on our reported figures for the year. We are pleased and thankful for their continuous commitment and support. Members' contribution accounted for most of our gross income. The church maintains her core objectives as well as the overall focus of the Redeemed Christian Church of God as a Mission

d. GRANT MAKING POLICIES

Grants are made to other charitable bodies. The church supports missionary organizations such as RCCG UK Central office, the Festival of Life and the World Evangelical Mission, and other missions and projects within the UK.

e. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, particularly those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposures to major risks

f. ACTIVITIES FOR ACHIEVING OBJECTIVES

- *Community Outreach Events
- *Provision of welfare support to members

Achievements and Performance

The Trustees are pleased to report that the Church continued to be successful spiritually and in general wellbeing of its members and worshippers

Review of Transactions and Financial Position

During the year, gross income of £25,959 was received (Year 2024 £28,366).

The charity's financial statement for the year ended 31 December 2025 shows a net decrease in fund of £4,649 (2024: £1,049 increase).

The value of the charity's net assets at 31 December 2025 was a surplus of £6,903 (2024: a surplus of £11,552)

Future Development Plans

The charity aims at building on its current achievement in effectively spreading the ethos, of love and hope that Christian faith offers. It also aims at building upon its current efforts of community involvements, in its bid to make our community and the larger world a better place for all.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

The Charities Act requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standard and applicable law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees and signed on their behalf by:

Signature: *Akintayo Aiyegbusi*

Name: Akintayo Aiyegbusi

Date: 24/02/2026

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY

I report on the accounts of the Trust for the period ended 31 December 2025, which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

As the Charity's Trustees, you are responsible for the preparation of the Account: you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that any material respect the requirements:
 - * to keep accounting records in accordance with section 41 of the Act, and
 - * to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.Have not been met: or
2. To which, in my opinion, attention be drawn to enable a proper understanding of the accounts to be reached.

A. G. Oyewole FCGA

Gabriel Christopher & co
Chartered Certified Accountants
Unit 13, Forest House
8 Gainsborough Road
London
E11 1HT

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY
Statement of Financial Activities for the year ended 31 December 2025

	Notes	Unrestricted £	Restricted £	2025 Total £	2024 Total £
<u>Incoming Resources</u>					
<i>Incoming resources from generated funds:</i>					
Voluntary income:donations	2	25,959	-	25,959	28,366
Other income		-	-	-	
			-		
Total Incoming Resources		25,959	-	25,959	28,366
<u>Resources Expended</u>					
Charitable activities	3	11,147	-	11,147	11,680
Grants	4	1,085	-	1,085	2,318
Governance costs:	5	18,376	-	18,376	13,318
			-		
Total Resources expended		30,608	-	30,608	27,316
Net Incoming/(Outgoing) Resources for the year		(4,649)	-	(4,649)	1,049
Total funds at at 31 December 2024	6	11,552		11,552	10,502
Total funds at at 31 December 2025	6	6,903	-	6,903	11,552

All disclosures relate to the continuing operations. There are no recognised gains or losses other than those disclosed above.

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY
Balance sheet as at 31 December 2025

			2025	2024
	Notes	£	£	£
FIXED ASSETS				
Tangible Fixed Assets	7		6,745	8,226
			<u>6,745</u>	<u>8,226</u>
CURRENT ASSETS				
Debtors		-	1,000	
Cash in Hand/ Bank		<u>2,202</u>	<u>2,959</u>	
		2,202	3,959	
CREDITORS:				
Amount falling due within a year	8	(2,044)	(633)	
NET CURRENT ASSETS			<u>158</u>	<u>3,326</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>6,903</u>	<u>11,552</u>
CREDITORS:				
Amount falling due more than a year			-	-
NET ASSETS			<u>6,903</u>	<u>11,552</u>
ACCUMULATED FUNDS				
Restricted	9	-	-	-
Unrestricted	10		<u>6,903</u>	<u>11,552</u>
TOTAL FUNDS			<u>6,903</u>	<u>11,552</u>

Approved by the Trustees and Signed on their behalf:

Signature: *Akintayo Aiyegbusi*

Name: Akintayo Aiyegbusi

Date: 26/02/2026

THE REDEEMED CHRISTIAN CHURCH OF GOD - HALL OF MERCY

Notes to the financial statements for the period ended 31 December 2025

ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for smaller Entities (effective January 2007). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Church for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

1.3 Incoming resources

These are recognised in full in the Statement of Financial Activities in the period in which they are received. Included are income from tithes, offerings, gift aid and interest received during the year from investments and accounted for as restricted or unrestricted-funds.

2. Voluntary Income: Donations

	Unrestricted 2025 £	Restricted 2025 £	2024 £
Tithes & Offerings	20,725	-	22,998
Gift Aid	5,234	-	5,368
	25,959	-	28,366

3. CHARITABLE ACTIVITIES- (Direct charitable expenditure Unrestricted)

This comprises all expenditure directly related to the objects of the charity. It also includes the expenditure in support of that activity where material.

	Unrestricted 2025 £	Restricted 2025 £	2024 £
Visiting Ministers' Expenses	730	-	1,155
Conference, meetings	550	-	1,390
Mission expenses	4,285	-	3,173
Welfare and Hospitality	2,522	-	3,195
Music Expenses	3,060	-	2,766
	11,147	-	11,680

4. GRANTS

World Evangelistic Mission (WEM)	585	-	889
RCCG- Central Office	300	-	355
RCCG -Regional contribution	200	-	375
Other Charity donations	-	-	699
	1,085	-	2,318

5. GOVERNANCE COSTS

	Unrestricted	Restricted	
	2025	2025	2024
	£		£
Hall Hire	8,535	-	5,670
Travelling Expenses	4,730	-	3,113
Motor Expenses	1,281	-	326
Printing & Stationery	624	-	20
Accountancy fees	544	-	633
Insurance	159	-	333
Premises maintenance /admin Expenses	20	-	911
Communiation Expenses	662	-	216
Subscriptions	339	-	289
Depreciation	1,481	-	1,806
	18,376	-	13,318

4.1 NET MOVEMENT IN FUNDS FOR THE YEAR

	2025	2024
	£	£
The net movement in funds for the year is stated after charging		
Depreciation of tangible fixed assets	1,481	1,806
Legal & Professional fees	544	633
	2,025	2,439

5.DEPRECIATION

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipment	18% reducing balance
Motor Vehicle	18% reducing balance

6. FUNDS

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2025	2025	2025	2024
	£	£	£	£
At 1 January 2025	11,552	-	11,552	10,503
Surplus/(Deficit) for the year	(4,649)	-	(4,649)	1,049
At 31 December 2025	6,903	-	6,903	11,552

7. FIXED ASSETS

	Equipment	Furniture Fixtures & Fittings	Total
	£		£
COST			
At 01 January 2025	15,683	-	15,683
Add: Additions	-	-	-
As at 31 December 2025	15,683	-	15,683
Depreciation			
At 01 January 2025	7,457	-	7,457
Charge for the year	1,481	-	1,481
As at 31 December 2025	8,938	-	8,938
Net book value			
At 31 December 2025	6,745	-	6,745
At 31 December 2024	8,226	-	8,226

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Professional fees	510	599
Other Creditors	1,534	34
	2,044	633

RELATED PARTY TRANSACTION

There are no related party transactions during the period

9. UNRESTRICTED FUNDS

These are grants and donations received or receivable for the objects of the charity without restrictions as to purpose but are available as general funds.

10. RESTRICTED FUNDS

Restricted funds are used for the purpose as specified by the donor. Expenditure that meets these criteria is identified to the fund.