Charity number:1145154

THE MANDATE CHURCH MANCHESTER

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE MANDATE CHURCH, MANCHESTER

Report and Accounts for the period ended 31 December 2025

CHARITY REGISTRATION NUMBER IN ENGLAND AND WALES
1145154

THE MANDATE CHURCH, MANCHESTER
Reports and Accounts

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THE MANDATE CHURCH, MANCHESTER
Charity Information

Trustees

Pastor Hulston Omare
Mrs. Ajibola Idoye
Mrs Jessica Enehizena
Dr Michael Isioma Idoye

Senior Pastor

Pastor Michael Idoye

Charity Registration No:

1145154

Place of worship

342 Oldham Road
Miles Platting
Manchester
M40 7NS

Bankers

Barclays Bank
Leicester
LE87 2BB

Accountants

Gabriel Christopher & co
Suite 13, Forest House
8 Gainsborough Road
London
E11 1HT

THE MANDATE CHURCH, MANCHESTER
TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees submit their annual report and the financial statements of The Mandate Church, Manchester (the church) for the year ended 31 December 2025. The Trustees confirm that the annual report and financial statements of the church comply with current statutory requirements, the requirements of the church's governing documents and the provisions of the Statement of Recommended Practise (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, goverance and management

a. CONSTITUTION
The church is constituted under a Trust deed dated 24 October 2011 as amended on 14 May 2022 with registered charity no 1145154

The name of the church was changed from The Redeemed Christian Church Of God, Grace and Truth Parish to The Mandate Church, Manchester on 14th May 2022.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES
The management of the church is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

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 church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

e. RISK MANAGEMENT
The Trustees have assessed the major risks to which the church is exposed, in particular those related to the operations and finances of the church, and are satisfied that systems are in place to mitigate our exposure to the major risks.

Objectives and Activities

a. POLICIES AND OBJECTIVES

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 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. ACTIVITIES FOR ACHIEVING OBJECTIVES

*Community Outreach Events
*Provision of welfare support to members

d. GRANT MAKING POLICIES

The church usually provides support to members of the congregation who are in need.
This is done at the discretion of the trustees.

e. VOLUNTEERS

The church is grateful for the efforts of its volunteers who are involved in service provision, it is estimated that over 600 volunteer hours were provided during the year. If this is conservatively valued at £10.00 an hour the volunteer effort amounts to over £6,000

Achievements and performance

a. REVIEW OF ACTIVITIES

We have had tremendous growth in the physical and spiritual life of the church during the year and in the advancement of the Christian Faith in accordance with the doctrines set out in the Statement of Faith as contained in our Trust Deed.

b. INVESTMENT POLICY AND PERFORMANCE

The Trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

Financial review

The charity's financial statement for the year ended 31 December 2025 shows a net decrease in fund of £26,227 (2024: £4,584 increase).

The value of the charity's net assets at 31 December 2025 was a surplus of £29,532 (2024:a surplus of £55,758)

a. RESERVES POLICY

Reserves Policy
The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level which equates to approximately three months of unrestricted expenditure.

b. PRINCIPAL FUNDING

This is provided mainly through voluntary giving of tithes and offerings by the church members and through gift aid scheme. Pledges and donations are also taken for specific projects.

Plans fo the future

a. FUTURE DEVELOPMENTS

The church continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life- changing impact in society.

We are continuing our engagement with local groups and organisations as well as the Manchester City Council Neighbourhood Officer. As a result of our engagement we have been able to signpost people requiring other forms of support to the relevant agencies or organisations. Our project is emerging as one of the groups providing support to minority communities. We are also making our facilities available to other community groups and developing informal partnership to serve our local community.

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, which 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: *Michael Isioma Idoye*

Name: Dr Michael Isioma Idoye

Date: 26/09/2026

THE MANDATE CHURCH, MANCHESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MANDATE CHURCH, MANCHESTER

I report on the accounts of the Trust for the period ended 31 December 2026, 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 FCCA

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

THE MANDATE CHURCH, MANCHESTER
Statement of Financial Activities for the year ended 31 December 2025

	Notes	Unrestricted	Restricted	2025 Total	2024
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income:donations	2	31,396		31,396	36,818
Other income			-	-	-
Total Incoming Resources		**31,396**	-	**31,396**	**36,818**
Resources Expended					
Charitable activities	3	55,349	-	55,349	29,624
Governance costs:	4	2,274	-	2,274	2,610
Total Resources expended		**57,623**	-	**57,623**	**32,234**
Net Incoming/(Outgoing) Resources for the year		(26,227)	-	(26,227)	4,584
Fund Brought Forward		55,758	-	55,758	51,174
Total funds at at 31 December 2025	**6**	**29,532**	-	**29,532**	**55,758**

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

THE MANDATE CHURCH, MANCHESTER
Balance sheet as at 31 December 2025

	Notes	£	2025 £		2024 £
FIXED ASSETS					
Tangible Fixed Assets	7		4,413		4,164
			4,413		**4,164**
CURRENT ASSETS					
Debtors	8a	4,585		1,584	
Cash in Hand/ Bank		21,104		50,580	
		25,688		52,164	
CREDITORS:					
Amount falling due within a year	8b	(570)		(570)	
NET CURRENT ASSETS			25,118		51,594
TOTAL ASSETS LESS CURRENT LIABILITIES			**29,532**		**55,758**
CREDITORS:					
Amount falling due more than a year			-		-
NET ASSETS			**29,532**		**55,758**
ACCUMULATED FUNDS					
Restricted	9		-		-
Unrestricted	10		29,532		55,758
TOTAL FUNDS			**29,532**		**55,758**

Approved by the Trustees and Signed on their behalf:

Signature: *Michael Isioma Idoye*

Name: Dr Michael Isioma Idoye

Date: 26/09/2026

THE MANDATE CHURCH, MANCHESTER
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 Recomended 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 administring 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	**2025**	**2024**
	£	£
Tithes & Offerings	24,131	31,513
Gift Aid (Accumulated)	6,808	5,144
Investment Income	457	161
	31,396	36,818

3.CHARITABLE ACTIVITIES- (Direct charitable expenditure Unrestricted)
This comprises all expenditure directly related to the objects of the of the charity. It also includes the expenditure in support of that activity where material.

	2025	**2024**
	£	£
Rent & Rates	15,070	4,080
Donations- Other Charities	30	722
Donations -Individual	-	7,560
Conference & Retreat	285	1,220
Honourarium	-	750
Hospitality, Food & Drink	4,002	1,618
Christmas expenses	228	-
Choir Expenses	13,050	2,790
Subscription expenses	-	-
Communication and IT	233	110
Vehicle Expenses	-	101
Travel Expenses	79	286
Repairs & Renewals	50	768
Heating & Lighting	3,129	6,703
Legal and professional Expenses	18,880	1,150
Bank charges	15	-
Admin Expenses	252	-
Magazines, printing, postage & stationeries	46	1,765
	55,349	**29,624**

4. GOVERNANCE COSTS

	2025	**2024**
	£	£
Professional fees	1,305	1,696
Depreciation	969	914
	2,274	**2,610**

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	969	914
Professional fees	1,305	1,696
	2,274	**2,610**

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
Furniture, Fixtures & Fittings	18% reducing balance

6. FUNDS	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 2025**	**Total Funds 2024**
	£	**£**	**£**	**£**
At 1 January 2025	55,758		55,758	51,174
Surplus/(Deficit) for the year	(26,227)	-	(26,227)	4,584
At 31 December 2025	29,532	-	29,532	55,758

7. FIXED ASSETS

	Equipment	**Motor Vehicle**	**Furniture, Fixtures & Fittings**	**Total**
	£	£	£	£
COST				
At 01 January 2025	6,813	1,650	2,653	11,116
Add: Additions	1,218	-	-	1,218
At 31/12 2025	8,031	1,650	2,653	12,334
Depreciation				
At 01 January 2025	3,066	1,531	2,355	6,952
Charge for the year	894	21	54	969
At 31/12 2025	**3,960**	**1,553**	**2,408**	**7,921**
Net book value December 2025	**4,071**	**97**	**245**	**4,413**
December 2024	**3,747**	**119**	**298**	**4,164**

8a. Debtors

	2025 £	2024 £
Members' Loan account	4,585	1,584
	4,585	1,584

8b.CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Professional fees	570	570
	570	570

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.