REGISTERED CHARITY NUMBER: 1145710

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

For

The Redeemed Christian Church of God
House of Prayer Parish Manchester

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

The Redeemed Christian Church of God
House of Prayer Parish Manchester
Contents of the Financial Statements
For the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31/12/2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145710

Principal address

217 Ashton Old Rd
Manchester
M11 3WU

Trustees

Rebecca Ngoma
Florence Jeyifous
Olaniyi Oyewumi

Independent examiner

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Every Trustee shall be in fellowship with The Redeemed Christian Church of God in the European Union and if possible not more than three-quarters of the Trustee shall come from the membership of RCCG House of Prayer Parish.

The appointment and removal of Trustees must be properly carried out in accordance with the trust deed and properly recorded in writing.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The objects of the Trust are:

- The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of Faith contained in the Schedule
- The relief of poverty

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD:

Rebecca Ngoma

H.O.J

.....
Trustee Signature

Date: 28th October 2026

I report on the accounts for the Year Ended 31 December 2025 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

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, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

.....
Gary A Harris

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Date: 28th October 2026

REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER

Statement Of Financial Activities
For the year ended 31st December 2025

	Notes	2025 Unrestricted Funds £	2024 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	29,647	31,128
Total incoming resources		29,647	31,128
RESOURCES EXPENDED			
Charitable activities			
Other charitable activities	3	17,661	15,255
Support cost	3	6,834	6,786
Bank charges & interest	3	24	259
Governance costs	4	620	364
Total resources expensed		25,139	22,664
Other operating Income	2	-	-
NET INCOMING RESOURCES		4,508	8,464
Funds brought forward from previous period		25,665	17,201
TOTAL FUNDS CARRIED FORWARD		30,173	25,665

CONTINUING OPERATIONS
All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

REDEEMED CHRISTIAN CHURCH OF GOD
HOUSE OF PRAYER PARISH MANCHESTER

Balance sheet
As at 31st December 2025

	Notes	2025 Unrestricted funds £	2024 Total Funds £
FIXED ASSETS			
Tangible assets	5	4,083	5,104
CURRENT ASSETS			
Cash at bank		13,099	10,194
Other debtors	8	8,500	7,500
HMRC debtor		5,725	6,149
CREDITORS			
Amounts falling due within one year	6	1,234	3,282
NET CURRENT ASSETS		26,090	20,561
TOTAL ASSETS LESS CURRENT LIABILITIES		30,173	25,665
CREDITORS			
Amounts falling due after more than one year	7	-	-
NET ASSETS		30,173	25,665
FUNDS			
Unrestricted funds	9	30,173	25,665
TOTAL FUNDS		30,173	25,665

The financial statements were approved by the Board of Trustees on 28/10/2026 and were signed on its behalf by:

ON BEHALF OF THE BOARD:

H ODI

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
For the year ended 31st December 2025

1. ACCOUNTING POLICIES

Accounting convention
The finanacial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasaonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% reducing balance
Motor vehicles	- 25% reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2025 £	2024 £
Tithes & offerings	23,922	24,844
Interest received	0	135
Gift Aid	5,725	6,149
	29,647	31,128

3. SUPPORT COSTS

	2025	2024
	£	£
Support cost	6,834	6,786
Charitable activities	17,661	15,255
Bank charges & interest	24	259
	24,519	22,300

4. GOVERNANCE COSTS

	2025	2024
	£	£
Accountancy fees	620	364
	620	364

5. TANGIBLE FIXED ASSETS

	Plant & Machinery	Motor vehicles	Total
	£	£	£
COST			
At 1st January 2025	14,095	7,463	21,558
Additions in year		-	-
At 31st December 2025	14,095	7,463	21,558
DEPRECIATION			
At 1st January 2025	9,765	6,689	16,454
Charge for the year	866	155	1,021
At 31st December 2025	10,631	6,844	17,475
NET BOOK VALUE			
At 31st December 2025	3,464	619	4,083
At 31st December 2024	4,330	774	5,104

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accountancy	1,234	614
Bank Loan	-	2,668
	1,234	3,282

7. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025	2024
	£	£
Bank Loan	-	-
	-	-

8. OTHER DEBTORS

	2025	2024
	£	£
Member loans	8,500	7,500
	8,500	7,500

9 MOVEMENT IN FUNDS

	As at 01/01/2025 £	Net movement in funds £	As at 31/12/2025 £
Unrestricted funds			
General fund	25,665	4,508	30,173
TOTAL FUNDS	25,665	4,508	30,173

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,647	25,139	4,508
TOTAL FUNDS	29,647	25,139	4,508