Charity Commission Registered number: 1147796

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

Report and Financial Statements

For the Year ended 31 May 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2026

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THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2026

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

MR ANTHONY ABIOLA ADEFEMI
MRS GLORIA OMOKHUO FADAIRO
MRS KIKELOMO ABISOLA OLAJUMOKE OWOEYE
MRS OLUFUNKE ADESANOYE
MR DAVID ADEYEMI

REGISTERED OFFICE

38 LEYBURN CRESCENT
ROMFORD
RM3 8RT

BANKERS

SANTANDER BANK

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER
1147796

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 May 2026

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 May 2026. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The principal activities of the charity continue to be the provision of religious activities, church services, counselling, seminars and other community-based services. The objects of the trust ("the objects") are:

1) The advancement of Christian faith in United Kingdom and worldwide in accordance with the doctrines set out in the statement of faith contained in the schedule.

2) The relief of poverty.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

1. At Christmas we made gift donations to the widows in the community.
2. We gave out food items at Christmas to many families in the community, who are low income earners.
3. We organized Christmas carol and party for our members and the community, which was attended by other Pentecostal church members.
4. As part of our contribution to our community, Our Sanitation department Volunteers Clean/Sweep the Environment / Street where we hold our meetings every week.
5. We regularly visit and pray for the sick in the hospital and at home to give them spiritual support.
6. We offer free transportation services to members of the community from their houses to meeting centres.
7. Our drop-in-centre, continue to serve the community and members with free Tea/Beverages/Coffee and Orange/Apple Juice with snacks every Sunday week.
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13. We organise Summer Music School for the Youth in the community.
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15. We donate regularly to the following charity: HEALING ON THE STREET, LISTENING EAR, and RCCG FESTIVAL OF LIFE.
16. We organise community Funfair and giving food items to people in the community.

PLANS FOR THE FUTURE

We plan to continue carrying out various youth programmes for our youth in the community. Already we have received reports from parents that our youths are behaving well at school and home.

FINANCIAL REVIEW

The Charity has generated **£41,309.00** in donations during the year ended 31 May 2026, which is an increase of **£959.00** on the **£40,350.00** received during the year ended 31 May 2025.

The Charity has been successfully expanding its services and portfolio of projects. These projects have continued to gain profile and have been recognised as good practice in the sector.

The Charity will continue to develop its key programmes and seek their sustainability through fundraising and through self-generated income

RISKS

The factors that may affect the Charity's delivery of its objectives include:

a) Reputation of Charity and the relationship with the community.

b) Ability to generate enough funds to successfully complete the identified projects for the charity.

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

GOING CONCERNS

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

MATERIAL DEFICIT

As at the date of this report, there are no funds or subsidiary undertakings that are materially in deficit.

STRUCTURE, GOVERNANCE AND INTERNAL CONTROL

CHARITY ORGANISATION STRUCTURE

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At 31 May 2026, the Board had a membership of five people.

DECISION MAKING PROCESS

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day to day activities of the charity. None of the committee members is being remunerated.

The trustee may delegate any of their power to any committee consisting of one or more trustees. They may also delegate to any managing director or any director holding any other executive office such of their power as they consider desirable to be exercised by him. Any such delegation may be made subject to any conditions the director may impose and, either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any conditions, the proceedings of a committee with two or more members shall be governed by articles regulating the proceedings of Trustees so far as they are capable of applying.

THE POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are selected by the Board of Trustees and are subject to re-election every five years. As at 31 May 2026, the Board had a membership of five people.

All Trustees receive the handbook for Trustees' provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

INTERNAL CONTROL SYSTEM

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

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

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

THE ARRANGEMENTS FOR SETTING THE PAY AND REMUNERATION

The arrangements for setting the pay and remuneration of the charity's key management personnel and any benchmarks, parameters or criteria used in setting their pay are determined by the trustees as the boards may think fit and appropriate.

WIDER NETWORK

The charity is not part of any umbrella group or affiliated to any umbrella group.

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 May 2026. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

MR ANTHONY ABIOLA ADEFEMI on behalf of the trust.
Trustee
11 September 2026

Independent Examiner's Report to the Trustees of THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

I report to the trustees on my examination of the accounts of THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY Trust for the year ended 31 May 2026, which are set out on pages 9 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS.
11 September 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
for the year ended 31 May 2026

	Notes	Un-restricted funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES					
Donations and Legacies		41,309	-	41,309	40,350
TOTAL	2	**41,309**	**-**	**41,309**	**40,350**
Expenditure on:					
Raising funds		(27,928)	-	(27,928)	**(19,001)**
Charitable activities		(4,011)	-	(4,011)	**(2,837)**
Governance		(377)	-	(377)	**(626)**
Net gains/(losses) on investments	3	**(32,316)**	**-**	**(32,316)**	**(22,465)**
Transfers between funds		**-**	**-**	**-**	**-**
Other recognised gains/ (losses)		**-**	**-**	**-**	**-**
Net movement in funds		8,993	-	8,993	17,886
Reconciliation of funds		-	-	-	-
Funds brought forward		109,099	-	109,099	91,213
Net movement in funds and funds balance carried forward as at 31 May 2026		**118,091**	**-**	**118,091**	**109,099**

All of the above amounts relate to continuing activities.

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
Balance Sheet
as at 31 May 2026

	Notes	2026 Total £	2025 Total £
FIXED ASSETS			
Equipment at cost		4,806	4,806
Accumulated depreciation		(4,415)	(4,175)
TOTAL FIXED ASSETS	5	**391**	**631**
CURRENT ASSETS			
Debtors and accrued income		109,722	106,462
Cash at bank and in hand		8,398	12,456
		118,120	**118,918**
CREDITORS: amount falling due within one year	6	(420)	(10,450)
Net Current assets/(Liabilities)		**118,091**	**109,098**
TOTAL ASSETS LESS CURRENT LIABILITIES		**118,091**	**109,098**
FINANCED BY:			
Unrestricted funds		118,091	109,099
Restricted Funds		-	-
TOTAL FUNDS	7	**118,091**	**109,099**

For the year ending 31 May 2026, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

MR ANTHONY ABIOLA ADEFEMI
Trustee
11 September 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 May 2026

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cash flow statement

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under 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.

a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.

c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

The fixed assets are written down over their useful economic lives at the following rates

Office equipment - 25% on cost

Pensions

The charity does not operate pension scheme as at 31 May 2026.

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026

Note 2. TOTAL INCOMING RESOURCES

Voluntary Income	2026	2025
Un-restricted:		
Donations, Legacies and similar incoming resources	41,309	40,350
Restricted:		
Other direct Collections	-	-
	41,309	**40,350**

Note 3. TOTAL RESOURCES EXPENDED

	Direct Costs	Support Costs	2026 Total	2025 Total
	£	£	£	£
Cost of generating funds	27,928	-	27,928	19,001
Charitable Costs	-	4,011	4,011	2,837
Governance Costs	-	377	377	626
	27,928	4,388	32,316	22,465

The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.

Operating Surplus/(Deficit) is after charging:	2026	2025
	£	£
Accountancy, Taxation and other Services	420	450
	420	450

Note 4. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2023: £nil)

Note 5. FIXED ASSETS

	Equipment	2026	2025
	£	£	£
Cost	4,806	4,806	4,806
Additions	-	-	-
Revaluation	-	-	-
Disposal	-	-	-
Total Costs	**4,806**	**4,806**	**4,806**
Depreciation			
Balance brought forward	4,175	4,175	3,935
Charge for the year	240	240	240
Disposal	-	-	-
Transfers	-	-	-
Balance carried forward	**4,415**	**4,415**	**4,175**

Note 6. CREDITORS: amount falling due more than one year

	2026	2025
This is made up as follows:	£	£
Other creditors	-	
Bank Loan - BBL	0	10,000
Accountancy Cost	420	450
	420	**10,450**

Note 7. Total Funds

	2026	2025
	£	£
Reserve brought Forward	109,099	91,213
Surplus/(Defict) for the year	8,993	17,886
	118,091	**109,099**

Note 8. TAXATION

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Charity Commission Registered number: 1147796

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

Report and Financial Statements

For the Year ended 31 May 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

REPORT AND FINANCIAL STATEMENTS

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FOR THE YEAR ENDED 31 May 2026

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In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 May 2026. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

MR ANTHONY ABIOLA ADEFEMI on behalf of the trust.
Trustee
11 September 2026

Independent Examiner's Report to the Trustees of THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY

I report to the trustees on my examination of the accounts of THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY Trust for the year ended 31 May 2026, which are set out on pages 9 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS.
11 September 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
for the year ended 31 May 2026

	Notes	Un-restricted funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES					
Donations and Legacies		41,309	-	41,309	40,350
TOTAL	2	**41,309**	**-**	**41,309**	**40,350**
Expenditure on:					
Raising funds		(27,928)	-	(27,928)	**(19,001)**
Charitable activities		(4,011)	-	(4,011)	**(2,837)**
Governance		(377)	-	(377)	**(626)**
Net gains/(losses) on investments	3	**(32,316)**	**-**	**(32,316)**	**(22,465)**
Transfers between funds		**-**	**-**	**-**	**-**
Other recognised gains/ (losses)		**-**	**-**	**-**	**-**
Net movement in funds		8,993	-	8,993	17,886
Reconciliation of funds		-	-	-	-
Funds brought forward		109,099	-	109,099	91,213
Net movement in funds and funds balance carried forward as at 31 May 2026		**118,091**	**-**	**118,091**	**109,099**

All of the above amounts relate to continuing activities.

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
Balance Sheet
as at 31 May 2026

	Notes	2026 Total £	2025 Total £
FIXED ASSETS			
Equipment at cost		4,806	4,806
Accumulated depreciation		(4,415)	(4,175)
TOTAL FIXED ASSETS	5	**391**	**631**
CURRENT ASSETS			
Debtors and accrued income		109,722	106,462
Cash at bank and in hand		8,398	12,456
		118,120	**118,918**
CREDITORS: amount falling due within one year	6	(420)	(10,450)
Net Current assets/(Liabilities)		**118,091**	**109,098**
TOTAL ASSETS LESS CURRENT LIABILITIES		**118,091**	**109,098**
FINANCED BY:			
Unrestricted funds		118,091	109,099
Restricted Funds		-	-
TOTAL FUNDS	7	**118,091**	**109,099**

For the year ending 31 May 2026, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

MR ANTHONY ABIOLA ADEFEMI
Trustee
11 September 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 May 2026

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cash flow statement

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under 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.

a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.

c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

The fixed assets are written down over their useful economic lives at the following rates

Office equipment - 25% on cost

Pensions

The charity does not operate pension scheme as at 31 May 2026.

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026

Note 2. TOTAL INCOMING RESOURCES

Voluntary Income	2026	2025
Un-restricted:		
Donations, Legacies and similar incoming resources	41,309	40,350
Restricted:		
Other direct Collections	-	-
	41,309	**40,350**

Note 3. TOTAL RESOURCES EXPENDED

	Direct Costs	Support Costs	2026 Total	2025 Total
	£	£	£	£
Cost of generating funds	27,928	-	27,928	19,001
Charitable Costs	-	4,011	4,011	2,837
Governance Costs	-	377	377	626
	27,928	4,388	32,316	22,465

The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.

Operating Surplus/(Deficit) is after charging:	2026	2025
	£	£
Accountancy, Taxation and other Services	420	450
	420	450

Note 4. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2023: £nil)

Note 5. FIXED ASSETS

	Equipment	2026	2025
	£	£	£
Cost	4,806	4,806	4,806
Additions	-	-	-
Revaluation	-	-	-
Disposal	-	-	-
Total Costs	**4,806**	**4,806**	**4,806**
Depreciation			
Balance brought forward	4,175	4,175	3,935
Charge for the year	240	240	240
Disposal	-	-	-
Transfers	-	-	-
Balance carried forward	**4,415**	**4,415**	**4,175**

Note 6. CREDITORS: amount falling due more than one year

	2026	2025
This is made up as follows:	£	£
Other creditors	-	
Bank Loan - BBL	0	10,000
Accountancy Cost	420	450
	420	**10,450**

Note 7. Total Funds

	2026	2025
	£	£
Reserve brought Forward	109,099	91,213
Surplus/(Defict) for the year	8,993	17,886
	118,091	**109,099**

Note 8. TAXATION

THE REDEEMED CHRISTIAN CHURCH OF GOD "RCCG" CHAPEL OF MERCY is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.