

Company registration number: 646763

**The Church of God
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited financial statements

for the financial year ended 31 March 2025

The Church of God
(A Company Limited by Guarantee and not having Share Capital)

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**The Church of God
Company limited by guarantee**

Directors and other information

Directors	Rudolf Becker Marc Weiss Patrick O'Shea
Secretary	Suzanne O'Shea
Company number	646763
Registered office	21 St. Edmunds Square Lucan Co. Dublin K78 NY99
Business address	21 St. Edmunds Square Lucan Co. Dublin K78 NY99
Accountants	McM Chartered Accountants Suite 6 & 7 Block 6, Central Business Park Tullamore Co. Offaly
Bankers	Bank of Ireland Bridge Street Tullamore Co. Offaly

The Church of God
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Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 31 March 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Rudolf Becker
Marc Weiss
Patrick O'Shea

The company is limited by Guarantee not having a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up, such amounts as may be required, not exceeding €1,000.

Principal activities

The principal activity of the company is the advancement of religion.

Development and performance

There has been no significant change in the activities of the company during the year ended 31 March 2025. The company operates on a not for profit basis with any surplus being retained for future developments of the company's activities.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

There were no events after the year end requiring additional disclosures or adjustments to the financial statements.

Research and development

The company did not carry out any research and development.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 21 St. Edmunds Square, Lucan, Co. Dublin.

This report was approved by the board of directors on 5 February 2026 and signed on behalf of the board by:

Rudolf Becker
Director

Marc Weiss
Director

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Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Accountants' Report to the board of directors
on the Unaudited financial statements of The Church of God

In accordance with the engagement letter dated 5 January 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet, statement of changes in equity and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 March 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

McM
Chartered Accountants

Suite 6 & 7
Block 6, Central Business Park
Tullamore
Co. Offaly

5 February 2026

The Church of God
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 March 2025

	Note	2025 €	2024 €
Income		52,062	55,713
Expenditure		(43,984)	(56,086)
Surplus / (deficit) for the year		<u>8,078</u>	<u>(373)</u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 9 to 13 form part of these financial statements.

The Church of God
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Balance sheet
As at 31 March 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	6	471,881		474,625	
			471,881		474,625
Current assets					
Cash at bank and in hand		7,066		13,772	
		7,066		13,772	
Creditors: amounts falling due within one year	7	(443,530)		(461,058)	
Net current liabilities			(436,464)		(447,286)
Total assets less current liabilities			35,417		27,339
Net assets			35,417		27,339
Capital and reserves					
Sinking Fund			35,417		27,339
Members funds			35,417		27,339

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of The Church of God state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The notes on pages 9 to 13 form part of these financial statements.

**The Church of God
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**Balance sheet (continued)
As at 31 March 2025**

These financial statements were approved by the board of directors on 5 February 2026 and signed on behalf of the board by:

Rudolf Becker
Director

Marc Weiss
Director

The notes on pages 9 to 13 form part of these financial statements.

The Church of God
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Statement of changes in equity
Financial year ended 31 March 2025

	Sinking Fund	Income and expenditure account	Total
	€	€	€
At 1 April 2023	27,712	-	27,712
Deficit for the financial year		(373)	(373)
Transfer to Sinking Fund	(373)	373	-
Total comprehensive income for the financial year	(373)	-	(373)
At 31 March 2024 and 1 April 2024	27,339	-	27,339
Surplus for the financial year		8,078	8,078
Transfer to Sinking Fund	8,078	(8,078)	-
Total comprehensive income for the financial year	8,078	-	8,078
At 31 March 2025	35,417	-	35,417

The Church of God
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Notes to the financial statements
Financial year ended 31 March 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 21 St. Edmunds Square, Lucan, Co. Dublin, K78 NY99.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through surplus or deficit.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income represents contributions and offerings from members of the church and it is accounted for on a receipts basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the financial statements (continued)
Financial year ended 31 March 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 0%
Fittings fixtures and equipment	- 12.5% straight line
Motor vehicles	- 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes to the financial statements (continued)
Financial year ended 31 March 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Status

The company is limited by Guarantee not having a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up, such amounts as may be required, not exceeding €1,000.

The company is in the process of registering as a charity under section 207 Taxes Consolidation Act 1997 and as such no provision has been made for corporation tax on any surplus of income over expenditure.

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Notes to the financial statements (continued)
Financial year ended 31 March 2025

5. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	-	-
Surplus / (deficit) for the financial year	8,078	(373)
Transfer to Sinking Fund	(8,078)	373
At the end of the financial year	<u>-</u>	<u>-</u>

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 31 March 2025	459,617	14,589	4,600	478,806
At 1 April 2024 and 31 March 2025	<u>459,617</u>	<u>14,589</u>	<u>4,600</u>	<u>478,806</u>
Depreciation				
At 1 April 2024	-	3,261	920	4,181
Charge for the financial year	-	1,824	920	2,744
At 31 March 2025	<u>-</u>	<u>5,085</u>	<u>1,840</u>	<u>6,925</u>
Carrying amount				
At 31 March 2025	<u>459,617</u>	<u>9,504</u>	<u>2,760</u>	<u>471,881</u>
At 31 March 2024	<u>459,617</u>	<u>11,328</u>	<u>3,680</u>	<u>474,625</u>

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	441,500	459,500
Accruals	2,030	1,558
	<u>443,530</u>	<u>461,058</u>

8. Events after the end of the reporting period

There have been no significant events affecting the company since the year end.

9. Related party transactions

There were no related party transactions.

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Notes to the financial statements (continued)
Financial year ended 31 March 2025

10. Approval of financial statements

The board of directors approved these financial statements for issue on 5 February 2026.

The Church of God
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The following pages do not form part of the statutory accounts.

The Church of God
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Detailed income and expenditure account
Financial year ended 31 March 2025

	2025	2024
	€	€
Income		
Offerings	52,062	55,713
Expenditure	<u>(43,984)</u>	<u>(56,086)</u>
Surplus / (deficit)	<u><u>8,078</u></u>	<u><u>(373)</u></u>

The Church of God
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Detailed income and expenditure account (continued)
Financial year ended 31 March 2025

	2025	2024
	€	€
Expenditure		
Teaching and training materials	856	237
Hall hire and accommodation	12,337	13,948
Food and drink for the homeless	247	596
Refuse charges	57	40
Meeting expenses	4,046	5,184
Light and heat	2,979	4,234
Funeral expenses	244	-
Repairs and maintenance	7,140	18,811
Insurance	2,319	2,264
Printing, postage and stationery	50	333
Computer costs	129	338
Property expenses	569	569
Motor expenses	1,968	1,535
Travelling and entertainment	5,725	1,831
Accountancy fees	2,522	-
Auditors remuneration	-	2,316
Bank charges	53	139
General expenses	(1)	(2)
Donations	-	969
Depreciation of tangible assets	2,744	2,744
	43,984	56,086
	43,984	56,086