

**Company registration number: 663754**

**Members Church of God International Ireland Chapter CLG  
(A Company Limited by Guarantee and not having Share  
Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 31st December**

**2025**

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**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 "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.

**Members Church of God International Ireland Chapter CLG**  
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**Balance sheet**  
**As at 31st December 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors	4	348		898	
		348		898	
<b>Creditors: amounts falling due within one year</b>					
	5	(1,700)		(2,800)	
<b>Net current liabilities</b>			(1,352)		(1,902)
<b>Total assets less current liabilities</b>			(1,352)		(1,902)
<b>Net liabilities</b>			<u>(1,352)</u>		<u>(1,902)</u>
<b>Capital and reserves</b>					
Income and expenditure account			(1,352)		(1,902)
<b>Members deficit</b>			<u>(1,352)</u>		<u>(1,902)</u>

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 Members Church of God International Ireland Chapter CLG 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);
- 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**Members Church of God International Ireland Chapter CLG  
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**Balance sheet (continued)  
As at 31st December 2025**

These abridged financial statements were approved by the board of directors on 12th February 2026 and signed on behalf of the board by:

  
**Marvin Omolon  
Director**

  
**Jenus Ocot  
Director**

**Members Church of God International Ireland Chapter CLG  
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**Notes to the abridged financial statements  
Financial year ended 31st December 2025**

**1. Accounting policies and measurement**

**bases Basis of preparation**

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

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

**Income**

All incoming resources are included in the Income and Expenditure account when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Taxation**

Members Church of God International Ireland Chapter CLG is a mutual trading entity and is therefore exempt from Corporation Tax on its operating surplus. DIRT is still payable on any deposit interest received in the year in excess of €32.

**2. Limited by guarantee**

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.

**3. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	(1,902)	(2,352)
Income for the financial year	550	450
	<hr/>	<hr/>
<b>At the end of the financial year</b>	<b>(1,352)</b>	<b>(1,902)</b>

**4. Debtors**

	<b>2025</b>	<b>2023</b>
	€	€
Other debtors	348	898
	<hr/> <hr/>	<hr/> <hr/>

**Members Church of God International Ireland Chapter CLG  
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**Notes to the abridged financial statements (continued)  
Financial year ended 31st December 2025**

<b>5. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Other creditors including tax and social insurance	450	1,300
Accruals	1,250	1,500
	<u>1,700</u>	<u>2,800</u>
<b>6. Approval of financial statements</b>		

The board of directors approved these abridged financial statements for issue on 12th February 2026.