HOLINESS UNTO THE LORD INTERNATIONAL CHURCH

England & Wales · Charity number 1143113

Details

Other names	HUTLIC
Status	Registered
Legal form	Charitable company
Company number	07675378
Registered	2011-07-27
Register	View on the Charity Commission register

Contact

Address	203-205 The Vale The Vale W3 7QS
Phone	02087492020
Email	info@hutlic.org
Website	http://www.hutlic.org/

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION WITHIN THE UK AND ABROAD IN ACCORDANCE WITH THE STATEMENT OF FAITH;B) THE RELIEF OF POVERTY WITHIN THE UK AND ABROAD; ANDC) THE ADVANCEMENT OF EDUCATION, PRIMARILY BUT NOT EXCLUSIVELY, AMONG ETHIOPIAN AND ERITREAN REFUGEES WITHIN THE UK AND ABROAD.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Eritrea
- Ethiopia
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£203,456	£143,187	-	-
2023-12-31	£203,090	£97,092	-	-
2022-12-31	£169,314	£105,144	-	-
2021-12-31	£170,455	£98,795	-	-
2020-12-31	£108,016	£88,886	-	-

Trustees

Name	Role	Appointed
MEAZA KIDANE		2011-07-27
NEBIYU LEMMA		2018-10-01
WOINISHET MULUGETA		2018-10-01

Accounts

Company Registration Number - 07675378

The Charity Registration Number is :- 1143113

Holiness Unto The Lord International Church

Report and Accounts

31 December 2024

Holiness Unto The Lord International Church

Report and accounts for the year ended 31 December 2024

Contents

Holiness Unto The Lord International Church

Company Registration Number – 07675378

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Holiness Unto The Lord International Church

The charity is also known by its operating name, HUTLIC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1143113

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 28 April 2010

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

15a The Vale Business Centre
203-205 The Vale, Acton
London, W3 7QS
Telephone 02087492020 Email Address info@hutlic.org Web address http://www.hutlic.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Ms Meaza Kidane
Mrs Woinshet Mulugeta
Mr Nebiyu Lemma

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document are.

- The advancement of the Christian faith for the benefit of the public and in particular, but not limited to, those of Ethiopian and Eritrean descent. The relief of distress, sickness and poverty.
- The advancement of education and the conditions of life of the public.

The main activities undertaken in relation to those purposes during the year.

Throughout the year, Holiness unto The Lord International Church (HUTLIC) remained steadfast in its commitment to its charitable objectives: the advancement of the Christian faith, spiritual growth, community outreach, and the provision of practical support. The charity's activities were designed to equip and support both members and the wider community through teaching, training, and compassionate service, aiming to have a positive societal impact in alignment with its faith-based mission.

Achievements and Public Benefit

The Trustees are confident that the activities undertaken during the year delivered significant public benefit in line with the Charity Commission's guidance. Our initiatives focused on spiritual enrichment, pastoral care, and community support.

Weekly Services:- HUTLIC consistently held church services twice a week throughout the year 2024. These services were conducted both in-person at the church premises and broadcasted live on social media, enabling greater accessibility and spiritual nourishment for members and online followers.

Discipleship and Spiritual Development: - The church actively conducted; Weekly Bible Study sessions; Seminars and Training Programs; Discipleship Classes; Counselling sessions and pastoral visits (held at church, in the office, via social media, and at hospitals). These initiatives contributed significantly to the spiritual maturity and personal growth of the congregation.

Prayer and Fasting Events:- HUTLIC placed strong emphasis on prayer, fasting, and spiritual revival through the following events: 7-Day Fasting and Prayer: Held from 19th–25th February 2024; 40 Days Prayer and Fasting: Conducted from 22nd November to 31st December 2024; Annual New Year Conference: Held from 27th–31st December 2024, culminating the fasting period.

Conferences and Special Programs:- Several impactful conferences and gatherings were organised: Church Conference and Fundraising Program: Held 10th–12th May 2024, aimed at raising funds for purchasing a church building; Youth Christmas Conference: Held on 21st December 2024; Young Adult Worship Night: Conducted on 20th August 2024; Youth Conference: Held on 19th September 2024, welcoming youths from across London to inspire spiritual transformation and heart renewa

Outreach and Community Engagement: Community Outreach Programme: On 22nd June 2024, the church organised an outreach event that involved feeding the community and evangelism. Both adult and youth members participated actively; Youth Trip: A youth outing to Margate Beach took place on 28th September 2024, fostering fellowship and spiritual bonding.

Social Impact and Support: HUTLIC continued to serve as a source of hope and support for the lonely, vulnerable, sick, and anxious individuals within and beyond the congregation. The church’s charitable efforts included:
Provision of groceries and food bank contributions;
Financial assistance to those in need;
Training and empowerment of members to serve others spiritually and practically.

Conclusion:- Over the course of the year, HUTLIC has remained steadfast in its mission to transform lives, equip believers, and impact society. Through a combination of regular services, discipleship, outreach, and compassionate support, the church continues to reflect the love of Christ in action. We look forward to another fruitful year of ministry, growth, and service.

Short-Term and Long-Term Aims and Objectives

HUTLIC remains committed to fulfilling its mission both spiritually and structurally, with a strategic focus on securing a permanent place of worship and expanding its capacity to serve a growing congregation. The trustees are guided by the governing document, which grants them the authority to invest surplus funds in alignment with the church's objectives.

Short-Term Aims and Objectives

- Surplus Fund Management
  HUTLIC aims to maintain liquidity by keeping surplus funds in bank current accounts. This ensures financial readiness for future investments, particularly the acquisition of a permanent church building.
- Professional Financial Guidance
  The trustees will continue to consult with relevant professional bodies to obtain informed advice on matters relating to mortgages, property auctions, and leasing opportunities. This ensures that all financial decisions are sound and aligned with the church's long-term vision.
- Fundraising Initiatives
  To support the goal of acquiring a church building, HUTLIC plans to organise future fundraising events. These events will not only help generate the necessary funds but also strengthen community involvement and support.
- Search for New Premises
  The HUTLIC Building Team is actively searching for suitable properties—including warehouses and D1-classified buildings—that can meet the church's immediate and future space requirements. This includes accommodating the increasing number of youth, children, and adults attending church.
- Immediate Needs: The current use of St John's Church limits the scale and reach of HUTLIC's activities. The aim is to identify a property that can offer sufficient space for services, meetings, and youth programs, thereby supporting the church's expanding ministry.

Long-Term Aims and Objectives

HUTLIC is strategically focused on securing a permanent place of worship that will support the church's growth and enhance its ability to serve the community. The long-term goals are centred around the acquisition, development, and effective utilization of a dedicated property.

Acquisition of a Permanent Church Building

- Property Purchase: A key long-term objective is to invest in the purchase of a suitable property that will serve as HUTLIC's permanent home. The new building will be selected based on its capacity to accommodate the growing congregation and support the wide range of spiritual, educational, and social programs offered by the church.
- Renovation and Adaptation: Once acquired, the new premises will be modified and renovated to meet the specific needs of HUTLIC's ministries. This includes creating dedicated spaces for worship services, discipleship training, counselling, and community outreach.
- Youth and Children's Facilities: A significant focus will be placed on developing specialised areas for youth and children. These dedicated facilities will enhance their church experience, foster deeper engagement, and provide a safe and welcoming environment for spiritual growth and fellowship.

These long-term and short-term goals and objectives will guide HUTLIC's continued efforts to create a more accommodating and purpose-driven space. Together, they reflect the church's unwavering commitment to nurturing spiritual growth and meeting the practical needs of the wider community.

Resources used in the activities undertaken during the year

The voluntary income for the year from donations and church collections was £203,456 (2023: £203,090). The costs of generating voluntary income and costs of charitable activities were £143,187 (2023:£ 97,092).

The charity has built up reserves of £551,889. The trustees will review the level of reserves held by the charity in light of this and as prescribed under the charity's short term and long term objectives.

The main achievements and performance of the charity during the year.

Achievements
During the year, HUTLIC made significant strides in fulfilling its mission to support spiritual growth, strengthen families, and positively impact the wider community. As an active member of the Ethio-Eritrean Alliance, the church collaborated with like-minded organisations to provide counselling, encouragement, and practical support to individuals and families across society.

Pastoral Care and Counselling

Reverend Zinaw played a vital role in providing compassionate and spiritually grounded support to those in need. His contributions included:

- Marriage Counselling and Training: Offering guidance to married couples and premarital counselling to those preparing for marriage.
- Mental Health and Emotional Support: Providing prayer, biblical counsel, and care for individuals facing mental health challenges, loneliness, depression, unemployment, and illness.
- Parental Training: Delivering in-depth teaching to parents on how to raise godly children in today's world.

Spiritual Empowerment and Ministry Training

HUTLIC continued to nurture the spiritual development of its members by:

- Identifying Spiritual Gifts: Helping members discover their spiritual gifts and empowering them to serve in various church ministries.
- Youth Empowerment: Conducting a series of teachings led by Reverend Zinaw to encourage young people to be positive role models, resist antisocial behaviour, and contribute actively to their communities.

Healing and Deliverance

The church witnessed a number of spiritual breakthroughs, including:

- Healing from physical and emotional ailments
- Deliverance from addictions and oppressive spiritual conditions
- Decisions made by individuals to receive Jesus Christ as their personal Lord and Saviour

Missionary Support

HUTLIC remained committed to the advancement of the Christian faith by continuing to support its satellite missionaries, enabling outreach beyond the local community and reinforcing the church's global vision for ministry.

HUTLIC has made substantial progress in several key areas:

- Leadership Development: Leaders attended the FCC trainings and annual conference
- Community Impact: As a member of the Ethio-Eritrean alliance, HUTLIC collaborates on counselling, support, and encouragement, broadening its impact on society.
- Counselling and Support: Reverend Zinaw provided critical support services, addressing mental health issues, marital problems, and guiding parents on child-rearing. Youth programs were aimed at fostering positive behaviours and community involvement.
- Healing and Spiritual Growth: Significant healing and deliverance were reported, alongside spiritual growth and new conversions, highlighting the church's role in individual transformations.

- Missionary Activities: Ongoing support for satellite missionary's underscores HUTLIC's commitment to the broader mission of advancing the Christian faith.

These activities and achievements reflect HUTLIC's dedication to its mission, emphasising leadership development, community support, spiritual growth, and effective missionary work

Women's Ministry

The Women's Ministry at HUTLIC plays a vital role in nurturing a healthy and supportive community among women of all ages. Through fellowship, prayer, and service, the ministry fosters strong friendships, spiritual growth, and a sense of belonging. This section outlines the ministry's objectives, key activities, notable achievements, and future plans.

Activities: The Women's Ministry organises a variety of programs designed to meet the diverse needs of the church's female members. Key activities during the year included:

- Regular Meetings: Women gathered regularly to share the Word of God, pray together, and engage in meaningful discussions that promote spiritual and emotional well-being.
- Annual Retreat and Christmas Dinner: The ministry hosted its traditional Christmas dinner, which served as both a time of spiritual renewal and an opportunity to strengthen fellowship and deepen relationships among women in the church.

Achievements

- Online Prayer Meetings: The ministry successfully launched weekly Friday morning prayer sessions via Zoom, providing a consistent and accessible way for women to connect in prayer, regardless of location.
- Diversity and Inclusion: Efforts have been made to ensure that the ministry remains inclusive and responsive to the varied backgrounds, experiences, and needs of women within the church community.

Future Plans

- Expand Outreach: Develop targeted outreach programs to engage more women from both within and outside the church, encouraging wider participation in ministry activities.
- Enhance Communication: Utilise social media and digital platforms to improve communication, increase visibility, and boost engagement across the community.
- Diversify Programs: Introduce new initiatives that reflect the diverse interests and life stages of women in the church, including mentorship, wellness, parenting support, and professional development.

The Women's Ministry remains a cornerstone of community life at HUTLIC, offering support, spiritual enrichment, and opportunities for meaningful service. By continuing to innovate and respond to the evolving needs of its members, the ministry is poised to grow in impact and continue making a positive difference in the lives of women.

Youth and Children's Ministry

The Youth and Children's Ministry at HUTLIC plays a pivotal role in nurturing the next generation of believers. With a focus on spiritual development, fellowship, and fun, the ministry has created meaningful opportunities for young people to grow in faith, build lasting relationships, and positively impact their communities.

Events and Activities

Throughout 2024, a wide range of events and initiatives were organized to engage children and youth in dynamic and age-appropriate ways:

- Children’s Outing to a Trampoline Park: A fun and active day designed to foster friendships and create joyful memories for younger members.
- Children’s Christmas Play: The children performed a Christmas play during a main church service, allowing them to share the message of Christ’s birth and build confidence through creative expression.
- Children’s Movie Night: Held every two weeks, this event offers children an opportunity to enjoy a fun movie experience accompanied by snacks.
- Youth Beach Outing and Go karting
  These events provided opportunities for relaxation, fellowship, and team bonding in a fun, informal setting.
- Youth Conferences
  Two youth conferences were held, bringing together young people from within and outside the church to encourage spiritual growth, inspire positive change, and address relevant challenges facing today’s youth.
- Monthly Fellowship Days
  On the last Saturday of each month, youth gather for a dedicated fellowship day involving prayer, worship, Bible study, and games—building both spiritual foundations and strong peer relationships.
- Youth Games Night
  A lively and interactive event designed to promote unity, friendship, and enjoyment within the church environment.

On-going Ministry Engagement

In addition to these special events, HUTLIC maintained a consistent schedule of activities to support the growth and engagement of young members:

1. Regular Worship Services
   Both in-person and online services ensured continuous access to spiritual teaching and fellowship for youth and children alike.
2. Educational and Support Programs
   Bible study sessions, seminars, and counselling services provided young people with spiritual education, personal guidance, and encouragement.
3. Youth-Led Praise and Worship
   The youth choir took an active role in leading worship during Sunday services, helping them develop their gifts and participate meaningfully in church life.
4. Community Outreach and Evangelism
   Youth were actively involved in evangelistic efforts and community support programs, learning the value of service and compassion.
5. Digital Engagement
   Social media platforms were launched to share weekly scriptures and event updates, helping reach a broader audience and keep young people connected to the life of the church.

These efforts demonstrate HUTLIC’s on-going commitment to empowering the next generation with strong spiritual foundations, leadership opportunities, and a supportive community. By fostering an environment where youth and children are encouraged to grow in faith and character, HUTLIC continues to invest in the future of both the church and society.

Media ministry

HUTLIC media ministry provides service twice a week as well as all other church events and activities. Our media ministry shares the teaching of the gospel, facilitates worship experience, outreach, inspire, interact, and engages with members and the wider audience by utilising digital platforms, ensuring that the services are accessible and engaging for all members either in person or online through Live streaming via YouTube, Facebook, Zoom, WhatsApp, and Viber. The team translates the preaching of the Word of God during both weekly services. Many newcomers received their salvation and deliverance through this translation ministry over the years. This has also attracted new members thereby expanding the church's influence and impact. Our ministry provides training, equips young members and volunteers with their spiritual journey.

Prayer ministry

The Prayer Team meets twice weekly via an online video platform to intercede for individuals, families, and wider community needs. Our mission is to provide ongoing spiritual support, encouragement, and hope, especially to those facing challenges.
Activities & Focus

- Intercessory Prayer: Responding to specific prayer requests submitted by church members and the wider community.
- Individual Support: Assigning prayer partners to those in need for ongoing encouragement outside of the group sessions.
- Special Focus Themes: Prayers for health, bereavement comfort, financial provision, peace, and community wellbeing.
- Follow-up: Contacting individuals to offer continued prayer and emotional support.

Deacons' ministry

In 2024, our dedicated deacons played a crucial role in the charity's mission, serving as the frontline of our community outreach. They were instrumental in coordinating volunteer efforts, , and managing our food distribution program which saw a 30% increase in demand. Deacons also , organized community events, and acted as a vital link between our leadership and the wider congregation. Looking ahead to 2025, our focus is on expanding the diaconal ministry to better meet the evolving needs of our community. We plan to launch a new training programme for aspiring deacons to strengthen our capacity for service, with a specific emphasis on providing support for elderly and isolated individuals. Additionally, we will empower our deacons to forge stronger partnerships with local non-profit organizations to broaden our collective impact and ensure we continue to serve those most in need.

HUTLIC's Transformative Influence and Community Outreach

Mission: HUTLIC has played a pivotal role in transforming lives and equipping both believers and non-believers. Through its teaching, training, and support initiatives, the church has not only fostered spiritual growth but also addressed real-world needs, making a positive difference in the broader community.

1. Education and Skill Development

Goal: Empower individuals with the knowledge and tools needed to become positive contributors to society.

Key Activities:

- Bible Studies and Discipleship Courses: Promote spiritual maturity and a deeper understanding of Scripture.
- Seminars and Training Events: Address diverse topics to foster both personal and spiritual growth.
- Practical Workshops: Focus on practical skills and community leadership.

Impact: Participants experience personal transformation, gaining the confidence and capacity to actively live out their faith and serve their communities.

2. Support for Vulnerable Populations

Focus Groups:

- Individuals facing loneliness or social isolation
- Those dealing with health challenges—physical or mental
- People struggling with anxiety or fear

Support Approaches:

- Counselling and Home Visits: One-on-one support through face-to-face and virtual sessions to offer guidance and encouragement.
- Community Outreach: Consistent engagement and follow-ups to ensure that vulnerable members feel seen, supported, and valued.

Impact: These efforts foster a sense of connection and care, significantly reducing isolation and promoting emotional and spiritual well-being.

3. Practical Support

Initiatives:

- Food Bank Contributions: Church members routinely donate groceries to local food banks, ensuring individuals and families in need have access to essential food items.
- Financial Assistance: Financial assistance is provided to those facing financial challenges, helping them cover basic living expenses.

Impact: These efforts address urgent material needs and cultivate a compassionate, community-oriented environment.

4. Training and Deployment

Process:

- Comprehensive Training: HUTLIC offers structured programs aimed at equipping individuals for service in both spiritual and practical capacities.
- Commissioning for Service: Upon completion, participants are encouraged to act on their calling to serve others within and beyond the church.

Activities Might Include:

- Community Outreach Projects: Participants contribute to initiatives that improve community well-being.
- Spiritual Leadership Roles: Trained members step into leadership positions within HUTLIC or other faith-based communities, offering guidance and support.

Impact: Individuals are empowered to serve meaningfully, expanding the church's influence and making a tangible difference in society.

Charitable Giving

Donating to external charitable organizations is a key part of HUTLIC's mission to support broader community efforts. Contributions have been made to groups such as the Fellowship of Churches of Christ (FCC), Gospel of Glory, and Holiness unto the Lord Ethiopia. These organizations carry out a range of charitable activities including education, food distribution, healthcare services, event hosting, counselling, and support programs. Continued donations help sustain and expand these vital services.

Summary

Through an integrated approach that blends spiritual teaching, practical training, and hands-on support, HUTLIC has empowered individuals and uplifted communities. By reaching out to the lonely, vulnerable, ill, and anxious, and providing critical resources such as food and financial aid, the church fosters a nurturing and inclusive environment. Its training programs not only prepare members for service but also extend the church's impact into the wider world. This holistic model addresses both spiritual and practical needs, resulting in meaningful, long-lasting societal change.

HUTLIC Evangelism Ministry

Mission: To empower every member to confidently share their personal journey with Jesus Christ and actively spread the message of the gospel.

Key Activities and Programs

1. Member Empowerment

- Personal Witnessing: The evangelism team actively encouraged all members to share how Christ has transformed their lives.
- Testimony Training: Members received guidance on how to clearly and effectively communicate their personal testimonies.

2. Training and Discipleship

- Virtual Training Sessions: Delivered via Zoom and other platforms to ensure accessibility for all members.
- Foundation Courses: Designed for new believers to build a solid understanding of the Christian faith.
- Discipleship Programs: follow-up support to help deepen spiritual maturity and biblical knowledge.
- Baptism Preparation: New believers are invited to join baptism classes after completing foundational teachings, symbolizing their commitment to following Christ.

3. Evangelism Resources and Literature

- Resource Support: Equipped church members with necessary tools and materials to enhance their outreach efforts.
- Multilingual leaflet Distribution: Shared gospel tracts and literature in various languages to effectively connect with diverse communities.
- Small Group Development: Encouraged the formation of small groups to promote fellowship, accountability, and spiritual growth.

4. Outreach Initiatives

- Outreach Events*:* Organised evangelism activities on Fridays and Saturdays, involving more than 25 active team members.
- Community Engagement: Reached out to neighbourhoods through multilingual leaflet distribution, sharing the gospel message across cultural and linguistic boundaries.

5. Bible Study Programs

- Weekly Gatherings: Bible study groups met weekly across North, South, East, and West London.
- Online Access: Sessions were also hosted on Zoom to include members from various locations.
- Goals:

    - Strengthen personal faith and biblical understanding
    - Build confidence in God's truth
    - Deepen appreciation for the life, teachings, and redemptive work of Jesus Christ.

Impact: These initiatives equip and inspire HUTLIC members to actively participate in the church's evangelistic mission, strengthening both individual spiritual growth and the church's outreach efforts.

HUTLIC Bible Study Program

Structure:

- Divided into four regional groups: North, South, East and West

Purpose:

- To deepen biblical knowledge and spiritual understanding.
- To foster local connections by engaging members within their own regions.

Activities:

- Regular Meetings: Each group meets consistently for study and discussion.
- Study Content: Covers a wide range of biblical books, themes, and theological topics.
- Interactive Format: Encourages active participation, sharing of insights, and open discussion.

Delivery Methods:

- In-Person: Held at accessible local venues within each region.
- Online: Zoom sessions offered for greater flexibility and inclusivity.

Summary: HUTLIC's regional Bible Study program plays a vital role in strengthening members' understanding of Scripture. By organizing groups across North, South, East, and West London, and offering both in-person and online sessions, the program ensures broad participation and fosters deeper spiritual growth and community connection.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee Recruitment and Appointment:
According to HUTLIC's governing document, the charity must have a minimum of three trustees. New trustees are appointed by the existing board. Trustees are responsible for the overall governance and financial oversight of the church.

Leadership and Spiritual Oversight:
The Reverend holds primary responsibility for the church's spiritual leadership. This includes preaching, teaching, evangelism, and pastoral care. The Reverend also offers counselling services—such as marriage and mental health support—and provides spiritual guidance for those facing emotional or personal challenges.

Church Ministry Oversight:
Within the church, the Reverend leads various HUTLIC ministries and teams, ensuring that the spiritual and practical needs of the congregation are met in accordance with Biblical principles outlined in the church's statement of faith.

Ongoing Development:
To enhance pastoral effectiveness and gospel outreach, the Reverend participates in annual gatherings with senior pastors from around the world for training and development.

Leadership Support:
The church's leadership team works alongside the Reverend to support and fulfil HUTLIC's mission and objectives.

Resources used in the activities undertaken during the year.

The voluntary income for the year from donations and church collections was £203,456 (2024:£203,090). The costs of generating voluntary income and costs of charitable activities were £143,187 (2024 £97,092).

The charity has built up reserves of £551,889.The trustees will review the level of reserves held by the charity in light of this and as prescribed under the charity's short term and long term objectives.

Bankers	Royal Bank of Scotland
Accountants	TFG Accountancy Services Ltd, Chartered Certified Accountants Unit 3, Langdale House 11 Marshalsea Road London SE1 1EN

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024 £	2023 £
Net income	60,269	105,998
Funds brought forward	491,620	491,620
Unrestricted Revenue Funds available for the general purposes of the charity	551,889	491,620
Total Funds	**551,889**	**491,620**

Financial review of the position at the reporting date, 31 December 2024

Policies on reserves.

The charity has built up reserves of £551,889. The trustees will review the level of reserves held by the charity in light of this.

Availability and adequacy of assets of each of the funds

The Board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

HUTLIC plans to lease a building suitable for church services within the near future. Trustees will liaise with relevant professionals for advice on mortgages, auctions and leasing process

TEDROS FETWI

Member of The Association of Chartered Certified Accountants

Unit 3 Langdale House

11 Marshalsea Road

London

United Kingdom

SE1 1EN

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 20 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 31 August 2025.

MEAZA KIDANE
Director and Trustee

Holiness Unto The Lord International Church

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

I report on the financial statements of the charitable company on pages 20 to 25 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 26.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

TEDROS FETWI - Independent Examiner

Chartered Certified Accountant

Unit 3 Langdale House
11 Marshalsea Road
London
United Kingdom
SE1 1EN

This report was signed on 31 August 2025

Holiness Unto The Lord International Church - Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	188,444	15,012	**203,456**	**203,090**
Expenditure on:					
Raising funds	B1		-		**-**
Charitable activities	B2	143,129	58	**143,187**	97,092
Total expenditure	**B**	**143,129**	**58**	**143,187**	**105,998**
Net income for the year		**45,315**	**14,954**	**60,269**	**105,998**
Net movement in funds	**C**	**(175,779)**	**175,779**	**-**	**105,998**
Net income after transfers		**(130,464)**	**190,733**	**60,269**	**105,998**
Reconciliation of funds:-	**E**				
Total funds brought forward		491,620	-	**491,620**	385,622
Total funds carried forward		**361,156**	**190,733**	**551,889**	**491,620**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	203.090	-	203,090
Total income	**A**	203.090	-	203,090
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	97.092	-	97,092
Total expenditure	**B**	**105.998**	**-**	**105,998**
Net gains on investments	B4			
Net income for the year		105.998	-	105,998
Transfers between funds	**C**	-	-	-
Net income after transfers		105.998	-	105,998
Net movement in funds		**105.998**	**-**	**105,998**
Reconciliation of funds:-	**E**			
Total funds brought forward		385.622	-	385,622
Total funds carried forward		**491.620**	**-**	**491,620**

All activities derive from continuing operations

Holiness Unto The Lord International Church - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	60,269	105,998
Resources applied on functional fixed Assets	(3,095)	(12,619)
Net resources available to fund charitable activities	**57,174**	**93,379**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	491,620	-	491,620	385,622
Recognised gains and losses before transfers	45,315	14,954	60,269	105,998
	536,935	**14,954**	**551,889**	**491,620**
Transfers	(175,779)	175,779	-	-
Closing revenue funds	**361,156**	**190,733**	**551,889**	**491,620**

Summary of funds

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Revenue accumulated funds	**361,156**	**190,733**	**551,889**	**491,620**

Holiness Unto The Lord International Church
Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

	2024	2023
	£	£
Income		
Income from operations	203,456	203,090
Investment income		
Gross income in the year before exceptional items	**203,456**	**203,090**
Gross income in the year including exceptional items	**203,456**	**203,090**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	134,475	88,970
Depreciation & Amortisation	6,128	5,509
Governance costs	2,584	2,613
Total expenditure in the year	**143,187**	**97,092**
Net income before tax in the financial year	60,269	105,998
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**60,269**	**105,998**
Retained surplus for the financial year	**60,269**	**105,998**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Holiness Unto The Lord International Church - Balance Sheet as at 31 December 2024

	Notes	SORP Ref		2024		2023
				£		£
Fixed assets		A				
Tangible assets	7	A2		7,045		13,892
Total fixed assets				7,045		13,892
Current assets		B				
Cash at bank and in hand		B4	547,950		480,918	
Total current assets			547,950		480,918	
Creditors: amounts falling due within one year	8	C1	(3,106)		(3,190)	
Net current assets				544,844		477,728
Net assets				551,889		491,620
The total net assets of the charity				551,889		491,620

The total net assets of the charity are funded by the funds of the charity, as follows:-

	SORP Ref	2024	2023
Unrestricted Funds			
Unrestricted Revenue Funds	D3	361,156	491,620
Restricted funds		190,733	
Total charity funds		551,889	491,620

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 18.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MEAZA KIDANE

Trustee
Approved by the board of trustees on 31 August 2025

The notes attached on pages 26 to 35 form an integral part of these accounts.

Holiness Unto The Lord International Church

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the gross receipts from donations, church collections and gift aid receipts

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

The Trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Gains on fixed asset investments, if any, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Leasehold premises	2	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.
The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.
Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity depends on its members who volun valuable time stewarding church events. supporting the weekly church services. The arrangements with volunteers are difficult tc precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	2024	**2023**
	£	**£**
Gross Salaries excluding trustees and key management personnel	63,133	46.879
Employer's Pension	1,103	1,024
Total salaries, wages and related costs	**64,216**	**47.903**

Numbers of full time employees or full time equivalents	**2024**	**2023**
The average number of total staff employed in the year was	**5**	**3**
The average number of part time staff employed in the year was	**4**	**2**
The average number of full time staff employed in the year was	**1**	**1**
The estimated full time equivalent number of all staff employed in the year was	**5**	**3**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**-**	2
Engaged on management and administration	**-**	1
The estimated full time equivalent number of all staff employed as above	-	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No Trustee or persons connected to them received any remuneration during the year

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	-	27,546	-	14.927
Additions	-	3,095	-	12.619
At 31 December 2024	**-**	**30,641**	**-**	**27,546**
Depreciation				
At 1 January 2024	-	17,468	-	8,145
Charge for the year	-	6,128	-	5,509
At 31 December 2024	**-**	**23,596**	**-**	**13,654**
Net book value				
At 31 December 2024	**-**	**7,045**	**-**	**13,892**
At 31 December 2023		10,078		6,782

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,263	2,163
PAYE, NIC VAT and other taxes	843	1,027
	3,106	**3,190**

9 Loans to trustees included in debtors

The charity granted no loan to trustees during the year.

10 Guarantees made by the charity on behalf of trustees

The charity did not make any guarantees on behalf of trustees

11 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	491,620	385,622
Surplus after tax for the year	60,269	105,998
At 31 December 2024	**551,889**	**491,620**

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	7,045	-	-	**7,045**
Current Assets	357,217	-	190,733	**547,950**
Current Liabilities	(3,106)	-	-	**(3,106)**
	361,156	**-**	**190,733**	**551,889**

At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	13,892			**13,892**
Current Assets	480,918	-	-	**480,918**
Current Liabilities	(3,190)	-	-	**(3,190)**
	491,620	**-**	**-**	**491,620**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
		See Note 14		
	£	£	£	£
Unrestricted Revenue Funds	**491,620**	45,315	(175,779)	**361,156**
Restricted Revenue Funds	**-**	14,954	175,779	**190,733**
Total unrestricted and restricted funds	**491,620**	**60,269**	**-**	**551,889**
Total charity funds	**491,620**	**60,269**	**-**	**551,889**

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	188,444	(143,129)	-	**45,315**
Restricted funds	15,102	(58)		**14,954**
Total funds	**203,456**	**(143.187)**	**-**	**60.269**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Holiness Unto The Lord International Church

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

17 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000		119,283	7,659	126,942	86,593
Total donations and gifts from individuals		**119,283**	**7,659**	**126,942**	**86,593**
Gift aid receipts		**-**		**-**	**31,615**
Church Collection from congregation on Sundays		69,161	7,353	76,514	84,882
Total Church collection		**69,161**	**7,353**	**76,514**	**84,882**
Total Donations and Legacies	**A1**	**188,444**	**15,012**	**203,456**	**203,090**

18 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Event Expenses		3,302	-	**3,302**	**-**
Church Service Expenses		443	-	**443**	**109**
Volunteer's expenses		4,600	-	**4,600**	**-**
Guest minster's expenses		11,300	-	**11,300**	**-**
Total direct spending	**B2a**	**19,645**	**-**	**19,645**	**109**

19 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	**2024**	**2024**	**2023**
	£	**£**	**£**	**£**
Employee costs not included in direct costs				
Salaries - Administrative staff	63,113	-	63,113	46,879
Employers' NI and pension	1,103	-	1,103	1,024
Training and welfare - staff	2,509	-	2,509	3,581
Payroll Fees and charges	565	-	565	821
Volunteers expenses	800		800	800
Travel Expenses	3,383	-	3,383	2,353
Guest Speaker Costs	8,649	-	8,649	3,618
Volunteer costs				
Missionary Expenses	8,524	-	8,524	**2,200**
Premises Expenses				
Rent payable under operating leases	11,339	-	11,339	10,009
Albacore House rent		-		**-**
Church rent	9,000	-	9,000	**9,000**
Administrative overheads				
Telephone, fax and internet	1,824	-	1,824	1,691
Postage	9	-	9	**7**
Stationery and printing	395	-	395	**401**
Information and publications	-	-	-	**250**
Membership subscriptions	-	-	-	**-**
Equipment expensed	2,188	-	2,188	1,597
Hall hire	-	-		2,793
Sundry expenses	472	-	472	308
Gifts and samples	-	-	-	1,500
Compliance costs- Co Hse	-	-	-	13
Financial costs				
Bank charges	899	58	957	1.079
Depreciation	6,128	-	6,128	**5.509**
Support costs before reallocation	**120,900**	**58**	**120,958**	**94,370**
Total support costs	**120,900**	**58**	**120,958**	**94,370**

The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	2,584	-	**2,584**	**2,613**
Reporting Accountant fees	-	-	**-**	-
Total Governance costs	**2,584**	**-**	**2,584**	**2,613**

21 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	**B2a**	19,645	-	19,645	109
Total grant making costs	**B2c**	-	-	-	-
Total support costs	**B2d**	120,900	58	120,958	94,370
Total Governance costs	**B2e**	2,584	-	2,584	2,613
Total charitable expenditure	**B2**	**143,129**	**58**	**143,187**	**97,092**

Accounts

Company Registration Number - 07675378

The Charity Registration Number is :- 1143113

Holiness Unto The Lord International Church

Report and Accounts

31 December 2023

Holiness Unto The Lord International Church

Report and accounts for the year ended 31 December 2023

Contents

Holiness Unto The Lord International Church

Company Registration Number - 07675378

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Holiness Unto The Lord International Church

The charity is also known by its operating name, HUTLIC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1143113

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 28 April 2010

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

15a The Vale Business Centre
203-205 The Vale, Acton
London, W3 7QS
Telephone 02087492020 Email Address info@hutlic.org Web address http://www.hutlic.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Ms Meaza Kidane
Mrs Woinshet Mulugeta
Mr Nebiyu Lemma

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Ms Meaza Kidane

Mrs Woinshet Mulugeta

Mr Nebiyu Lemma

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document are.

• The advancement of the Christian faith for the benefit of the public and in particular, but not limited to, those of Ethiopian and Eritrean descent. The relief of distress, sickness and poverty.
• The advancement of education and the conditions of life of the public.

The main activities undertaken in relation to those purposes during the year.

In 2023, HUTLIC maintained its weekly services, conducting them twice a week. These church services were held at the church premises and simultaneously transmitted live on social media platforms. Additionally, HUTLIC organized various programs such as Bible Study Group sessions, Seminars, Training, Discipleship Classes, and Counselling and Visitations, which took place at the church, office, and through social media, as well as in-person and at hospitals. The HUTLIC youth choir participated in the Praise and Worship session during the Fellowship of Church of Christ conference.

HUTLIC also observed significant spiritual events throughout the year. The Annual 40 Days Prayer and Fasting were conducted from November 22nd to December 31st, 2023, and a separate 40-day; prayer and fasting period for children and youth took place from May 1st to June 9th, 2023. Furthermore, the church celebrated its Annual Conference from December 28th to 31st, 2023.

Through its comprehensive approach of teaching, training, and support, HUTLIC successfully transformed, equipped, and impacted many believers and non-believers, enabling them to become positive influences within their communities. The church continued to reach out to the lonely, vulnerable, sick, worried, unwell, and those concerned about their well-being. HUTLIC members provided groceries for the food bank and financial assistance to those in need, fostering a culture of mutual support. Moreover, HUTLIC’s training programs prepared individuals to follow God’s call and serve others spiritually and practically. By addressing both spiritual and practical needs, the church made a significant impact on society, empowering individuals to positively influence their communities.

The short term and longer term aims and objectives.

The governing document gives the trustees the power to invest surplus funds. Given the plans to invest into a church building the trustees have decided to leave surplus funds in bank current accounts. Trustees will liaise with relevant professional bodies for advice on mortgages, auctions, and leasing premises. Fund raising events will be organised in future.

Surplus Funds: HUTLIC will deposit surplus funds in bank current accounts to maintain liquidity and ensure readiness for future investments. Professional Advice: Trustees will seek advice from professional bodies on mortgages, auctions, and leasing premises to make informed financial decisions.

Fundraising:

Event Organisers: Plan and organize fundraising events to generate additional funds needed for acquiring a new church building.

Property Search:

HUTLIC Building team is actively searching for suitable premises, such as warehouses and D1 properties that can accommodate the growing congregation and the increasing number of youth and children attending the church.

Immediate Requirements: Identify a location that meets immediate space needs, providing enough room for all church activities currently limited by St John's Church's capacity.

Acquisition of a New Church Building. Property Purchase: Invest in purchasing a suitable property to serve as a permanent church building. Ensure the new property has sufficient space to accommodate the growing number of congregants and the diverse range of church activities. Renovation and Adaptation: Modify and renovate the new premises to fit the specific needs of HUTLIC's services, programs, and community activities. Dedicated spaces and facilities for youth and children to enhance their church experience and engagement. These short-term and long-term aims and objectives will guide HUTLIC's efforts to provide a more accommodating space for its growing congregation and to continue its mission of supporting the community both spiritually and practically.

Resources used in the activities undertaken during the year.

The voluntary income for the year from donations and church collections was £203,090 (2022:£169,314). The costs of generating voluntary income and costs of charitable activities were £97,092 (2022:£105,144).

The charity has built up reserves of £491,620.The trustees will review the level of reserves held by the charity in light of this and as prescribed under the charity's short term and long term objectives.

The main achievements and performance of the charity during the year.

HUTLIC is a member of Ethio-Eritrean alliance and work together to impact society at large through counselling, support, and encouragement of the community. One of the main achievements was providing prayer, care, biblical advice, and guidance to those seeking help with mental health issues, loneliness, depression, lost their jobs and various illnesses. Additionally, Reverend Zinaw, provided marriage counselling to couples as well as conducting marriage training for those preparing to get married and extensive teaching for parents on raising Godly children.

Another significant accomplishment was Reverend Zinaw's efforts in training and supporting the congregation to discover their spiritual gifts and releasing them into various aspects of ministry. He led a series of teachings aimed at inspiring the church's youth to support their community, tackle antisocial behaviour, and be good examples to their peers. As a result, many people were healed of various sicknesses, delivered from addictions and evil spirits, and some received The Lord Jesus as their personal Saviour. Furthermore, HUTLIC continued supporting its satellite missionaries to further the advancement of the Christian faith. The charity made substantial progress in several key areas, including leadership development, community support, spiritual growth, and effective missionary work. These activities and achievements reflect HUTLIC's dedication to its mission.

Youth and Children Ministry

During 2023 we continued to minister to young adults and children weekly to all age groups. The lesson session was held for all age groups, ages 5-7, 8-10, 11-14 and 15+ age groups and young adults. These sessions were supervised by the Children and Youth Ministry always assigned teachers. All the sessions proved successful in creating a safe and stable environment where the children can thrive. The lessons were thoughtfully prepared to motivate and encourage the Children. Additionally, they were given tasks and homework assignments to complete for the following week, further reinforcing the concepts covered during the sessions. All lessons are designed to inspire the students to live a life worthy of their calling and according to the word of God. They are also encouraged to share and show these life standards, in their school and local communities. Following these lessons, we have heard great testimonies from parents on how the lessons have impacted the children’s lives. In the year 2023, we had several activities for the children and youth. In February 2023, we had a 3-hour Delta Force Paintball session including lunch and fellowship and the youth 14+ age group had a memorable day.

In April 2023, HUTLIC had a successful Free Jumping session at Oxygen for all children age 5+. All the children and parents enjoyed the day, and it was an outstanding session. Our end of month Saturday Youth and Young adult church service in English is still in progress. Several youths have been attending these sermons and benefited from the life-changing teachings of the Word of God, this has allowed the youth to communicate and engage with their local community.

In December 2023 we had Christmas Dinner for all age groups. The church also provided Christmas Gifts to all Children aged 5+. Also, the Youth Choir ministered to us, and we had an incredible time.

Women’s Ministry

The women’s ministry at our HUTLIC plays a vital role in fostering healthy community, strengthen the friendship bond, and supporting among all age groups. By addressing challenges and implementing new strategies, we aim to continue building a strong and vibrant ministry that makes a positive impact on the lives of women. This report includes an overview of the ministry’s objectives, activities, achievements, and future.

Activities

The women's ministry organize program to meet the diverse needs of our community. Key activities include:

1.Meeting: To share God's word, pray together and to discuss.

2.Retreat: Annual Christmas dinner provides opportunity for Spiritual renewal, fellowship and strengthen friendships.

Achievement

The women's ministry has started to use zoom to regularly pray every Friday morning.

Diversity: Ensuring that the ministry meets the needs of a diverse group of women with different backgrounds and experiences.

Further Plan

1. Expand outreach: Develop targeted outreach programs to engage more women.

2. Enhance communication: Utilize social media and other digital platform to improve communication and engagement to the community.

3. Diversity programs: introduce new programs that cater to the diverse interests and needs of women in the church.

Praise and Worship

Events:

•**Fellowship of Churches of Christ Conference**: The HUTLIC Youth Choirs performed, contributing to the spiritual atmosphere and community bonding.

HUTLIC maintained a robust schedule of activities throughout 2023, which included:

- **Regular Worship Services:** In-person and online, ensuring accessibility for all congregants.

- **Educational and Support Programs:** Various forms of spiritual education and support were provided through Bible study, seminars, and counselling.

- **Praise and Worship:** Youth participation in conferences, enhancing community engagement and worship experience.

- **Special Events:** Significant annual events like the 40 Days Prayer and Fasting and Annual Conference highlighted the church's dedication to spiritual growth and community outreach.

- **Community Outreach and Evangelism:** Active efforts to engage and support the broader community through targeted events and initiatives.

These activities reflect HUTLIC's commitment to advancing the Christian faith, providing spiritual and practical support, and fostering a strong sense of community among its members and beyond.

Media ministry

The media ministry provides service twice a week as well as all other church events and occasions. HUTLIC media ministry share the teaching of the gospel, facilitate worship experience, outreach, inspire, interact, and engage with members, and the wider audience by utilising digital platforms, ensured that the services were accessible and engaging for all members regardless of their physical location using - Live streaming via YouTube, Facebook, Zoom, WhatsApp, and Viber.

The team translated the word of God. Many received their salvation and deliverance of the soul from sin and its consequences, attracted new members thereby expanding the church's influence and impact. The media ministry provided training, equipped YOUTH and volunteers on their spiritual journey, growth in their faith and continued to support members and globally engaged to strength the church's community and the power of collective prayer and worship across borders.

Deacons' ministry and prayer ministry

The deacons collaborated closely with the children and youth ministry to insure a safe environment for the children and youth. Organised events and gatherings to foster community spirit. additionally, the ministry focused on welcoming new believers and visitors, ensuring they received the necessary support and assistant with setting up the church for each service.

HUTLIC believes in consistent prayer that releases the power of God's blessing on our life and circumstances, by prayer we draw near to God and have Him draw near to us. The team meets weekly via Zoom and monthly prayer and fasting as well as fellowship. HUTLIC Prayer team are committed to pray for others for forgiveness, confession of sin, healing, Intercession, deliverances and enable believers to endure, various trials and temptation. The team encouraged others to pray with each other with the love and power of Christ which enabled them to be compassionate, confident, grateful, and forgiving.

Evangelism Ministry and bible study

Objective: To equip every member to actively share their experience with Jesus Christ and to spread the good news of the gospel.

The Evangelism Ministry of HUTLIC plays a critical role in the church's mission by:

- **Empowering Members**: Encouraging and training every member to share their faith experiences.

- **Structured Training:** Offering foundational and discipleship training to new believers, leading to baptism and deeper spiritual commitment.

- **Resource and Literature Distribution**: Providing resources, organizing literature distribution, and promoting small group involvement.

- **Active Outreach:** Regularly engaging in community outreach to spread the gospel, supported by a dedicated team of over 25 members.

- **Bible Study Groups:** Facilitating weekly Bible study sessions to foster spiritual growth and a deeper understanding of God's word among members. The Bible Study Group Sessions are a key component of HUTLIC's efforts to enhance biblical knowledge and understanding. By organising these groups regionally (North, South, East, and West), HUTLIC ensures that members have convenient access to study sessions, fostering a deeper connection with the scriptures and with one another. Regular sessions, coupled with both in-person and online availability, create an inclusive and comprehensive approach to spiritual education.

These initiatives ensure that HUTLIC members are well-equipped and motivated to carry out the church's mission of evangelism, contributing to the spiritual growth and outreach efforts of the church.

Donation to other charities:

Donating to the charity is a common practice that supports charitable and community activities.

Small donation made to support FCC and Holiness Unto The Lord International Church Ethiopia. These charities support various charitable programs such as education, food banks, healthcare initiatives, providing space and resources for events, counselling, and support groups. Donations ensure these services continue.

Support

HUTLIC volunteers continued supporting and encouraging students who are struggling in their education and helped them to catch up to their classmates by using different learning strategies and they achieved much better results.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The governing document requires a minimum of three trustees, and that further trustees are appointed by existing trustees. The trustees have the overall financial and governance responsibility for the running of the church. The reverend has the overall spiritual responsibility for the church. This includes preaching to and teaching the congregation, as well as leading unbelievers to Christ. The reverend is also responsible for carrying out counselling such as marriage counselling and helping those with mental health issues, emotional distress, and spiritual issues. These activities were carried out online using various social media platforms. Additionally, the reverend carried out both hospital and home visits to those who are sick as well as conducting special programs for prayer and healing. Within the church, the reverend leads a network of HUTLIC ministries and teams as well as overseeing the congregation's wellbeing in line with Biblical principles as outlined in HUTLIC's statement of faith. Annually, the reverend meets up with several senior pastors worldwide to develop skills as a pastor to further advance the ability to spread the gospel. The leaders of the church provide support to the reverend to help accomplish HUTLIC's objectives.

Bankers	Royal Bank of Scotland
Accountants	TFG Accountancy Services Ltd, Unit 3 Langdale House, 11 Marshalsea Road, SE1 1EN

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 **£**	**2022** **£**
Net income	105,998	64,170
Unrestricted Revenue Funds available for the general purposes of the charity	491,620	385,622
Total Funds	**491,620**	**385,622**

Financial review of the position at the reporting date, 31 December 2023.

Policies on reserves.

The charity has built up reserves of £491,620. The trustees will review the level of reserves held by the charity in light of this.

Availability and adequacy of assets of each of the funds

The Board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

HUTLIC plans to lease a building suitable for church services within the near future. Trustees will liaise with relevant professionals for advice on mortgages, auctions and leasing process

TEDROS FETWI

Member of The Association of Chartered Certified Accountants

Unit 3 Langdale House

11 Marshalsea Road

London

United Kingdom

SE1 1EN

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 15 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 23 August 2024.

MEAZA KIDANE
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report on the financial statements of the charitable company on pages 14 to 19 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 10, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

TEDROS FETWI - Independent Examiner

Chartered Certified Accountant

Unit 3 Langdale House
11 Marshalsea Road
London
United Kingdom
SE1 1EN

This report was signed on 23 August 2024

Holiness Unto The Lord International Church - Statement of Financial Activities for the year ended 31 December 2023

	SOR P Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	203,090	-		**169,314**
Expenditure on:					
Raising funds	B1		-		**-**
Charitable activities	B2	97,092	-		**105,144**
Total expenditure	**B**	**105,998**	**-**		**64,170**
Net income for the year		**105,998**	**-**		**64,170**
Net income after transfers	**C**	**105,998**	**-**		**64,170**
Net movement in funds		**105,998**	**-**		**64.170**
Reconciliation of funds:-	**E**				
Total funds brought forward		385,622	-		**321,452**
Total funds carried forward		**491,620**	**-**		**385,622**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	169,314	-	169,314
Total income	**A**	169,314	-	169,314
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	105,144	-	105,144
Total expenditure	**B**	**105,144**	**-**	**105,144**
Net gains on investments	B4			
Net income for the year		64,170	-	64,170
Transfers between funds	**C**	-	-	-
Net income after transfers		64,170	-	64,170
Net movement in funds		**64,170**	**-**	**64,170**
Reconciliation of funds:-	**E**			
Total funds brought forward		321,452	-	321,452
Total funds carried forward		**385,622**	**-**	**385,622**

All activities derive from continuing operations

Holiness Unto The Lord International Church - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	105,998	72.647
Resources applied on functional fixed Assets	(12,619)	(8,477)
Net resources available to fund charitable activities	**93,379**	**64,170**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Last year Total Funds 2022
	£	£	£	£
Accumulated funds brought forward	385,622	-	385,622	321,452
Recognised gains and losses before transfers	105,998	-	105,998	64,170
	491,620	**-**	**491,620**	**385,622**
Closing revenue funds	**491,620**	**-**	**491,620**	**385,622**

Summary of funds

	Unrestricted and Designated funds 2023	Restricted Funds 2023	Total Funds 2023	Last Year Total Funds 2022
	£	£	£	£
Revenue accumulated funds	**491,620**	**-**	**491,620**	**385,622**

Holiness Unto The Lord International Church
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006

	2023	2022
	£	£
Income		
Income from operations	203,090	169,314
Investment income		
Gross income in the year before exceptional items	**203,090**	**169,314**
Gross income in the year including exceptional items	**203,090**	**169,314**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	88,970	101,549
Depreciation & Amortisation	5,509	1,695
Governance costs	2,613	1,900
Total expenditure in the year	**97,092**	**105,144**
Net income before tax in the financial year	105,998	64,170
Tax on surplus on ordinary activities		-
Net income after tax in the financial year	**105,998**	**64,170**
Retained surplus for the financial year	**105,998**	**64,170**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Holiness Unto The Lord International Church - Balance Sheet as at 31 December 2023

	Notes	SORP Ref		2023		2022
				£		£
Fixed assets		A				
Tangible assets	7	A2		13,892		6,782
Total fixed assets				13,892		6,782
Current assets		B				
Cash at bank and in hand		B4	480,918		382,364	
Total current assets			480,918		382,364	
Creditors: amounts falling due within one year	8	C1	(3,190)		(3,524)	
Net current assets				477,728		378,840
Net assets				491,620		-
Defined benefit pension scheme assets		C4		-		-
The total net assets of the charity				491,620		385,622

The total net assets of the charity are funded by the funds of the charity, as follows:-

	SORP Ref	2023	2022
Unrestricted Funds			
Unrestricted Revenue Funds	D3	491,620	385,622
Designated Funds			
Total charity funds		491,620	385,622

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MEAZA KIDANE

Trustee
Approved by the board of trustees on 23 August 2024

The notes attached on pages 21 to 30 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the gross receipts from donations, church collections and gift aid receipts

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

The Trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Gains on fixed asset investments, if any, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Leasehold premises	2	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.
The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.
Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity depends on its members who volun valuable time stewarding church events. supporting the weekly church services. The arrangements with volunteers are difficult tc precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	2023	2022
	£	**£**
Gross Salaries excluding trustees and key management personnel	46.879	50.061
Employer's Pension	1.024	3,592
Total salaries, wages and related costs	**47,903**	**53,653**

Numbers of full time employees or full time equivalents	**2023**	**2022**
The average number of total staff employed in the year was	**3**	2
The average number of part time staff employed in the year was	**2**	**1**
The average number of full time staff employed in the year was	**1**	**1**
The estimated full time equivalent number of all staff employed in the year was	**3**	**2**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**2**	1
Engaged on management and administration	**1**	1
The estimated full time equivalent number of all staff employed as above	3	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No Trustee or persons connected to them received any remuneration during the year

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	-	14.927	-	14.927
Additions	-	12.619	-	12.619
At 31 December 2023	**-**	**27,546**	**-**	**27,546**
Depreciation				
At 1 January 2023	-	8,145	-	8,145
Charge for the year	-	5,509	-	5,509
At 31 December 2023	**-**	**13,654**	**-**	**13,654**
Net book value				
At 31 December 2023	**-**	**13,892**	**-**	**13,892**
At 31 December 2022		6,782		6,782

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,163	1,913
PAYE, NIC VAT and other taxes	1,027	1,611
	3,190	**3,524**

9 Loans to trustees included in debtors

The charity granted no loan to trustees during the year.

10 Guarantees made by the charity on behalf of trustees

The charity did not make any guarantees on behalf of trustees

11 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	385,622	321,452
Surplus after tax for the year	105,998	64,170
At 31 December 2023	**491,620**	**385,622**

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	13,892	-	-	**13,892**
Current Assets	480,918	-	-	**480,918**
Current Liabilities	(3,190)	-	-	**(3,190)**
	491,620	**-**	**-**	**491,620**

At 1 January 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	6,782			**6,782**
Current Assets	382,364	-	-	**382,364**
Current Liabilities	(3,524)	-	-	**(3,524)**
	385,622	**-**	**-**	**385,622**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2023
		See Note 14		
	£	£	£	£
Unrestricted Revenue Funds	385,622	105,998	-	**491,620**
Total unrestricted and designated funds	**385,622**	**105,998**	**-**	**491,620**
Total charity funds	**385,622**	**105,998**	**-**	**491,620**

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	203,090	97,092	105,998	**105,998**
Total funds	**203,090**	**97,092**	**105,998**	**105,998**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Holiness Unto The Lord International Church

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

17 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000		86,593	-	86,593	**94,934**
Total donations and gifts from individuals		**86,593**	**-**	**86,593**	**94,934**
Church collection					
Gift aid receipts		**31,615**		**31,615**	**-**
Church Collection from congregation on Sundays		84,882	-	84,882	74.380
Total Church collection		**84,882**	**-**	**84,882**	**74,380**
Total Donations and Legacies	**A1**	**203,090**	**-**	**203,090**	**169,314**

18 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Event Expenses		-	-	**-**	**5,419**
Church Service Expenses		109	-	**109**	**572**
Total direct spending	**B2a**	**109**	**-**	**109**	**5,991**

19 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	**2023**	**2023**	**2022**
	£	**£**	**£**	**£**
Employee costs not included in direct costs				
Salaries - Administrative staff	46,879	-	46,879	**50,061**
Employers' NI and pension	1,024	-	1,024	**3,592**
Training and welfare - staff	3,581	-	3,581	**1,229**
Payroll fees and charges	821	-	821	**960**
Travel expenses	2,353	-	2,353	**10,978**
Guest Speaker Costs	3,618		3,618	
Volunteer costs				
Missionary Expenses	2,200	-	2,200	**7,057**
Premises Expenses				
Rent payable under operating leases	10,009	-	10,009	**7,352**
Albacore House rent		-		**-**
Church rent	9,000	-	9,000	**9,000**
Administrative overheads				
Telephone, fax and internet	1,691	-	1,691	**1,312**
Postage	7	-	7	**16**
Stationery and printing	401	-	401	**236**
Information and publications	-	-	-	**250**
Membership subscriptions	-	-	-	**-**
Equipment expensed	1,597	-	1,597	**1,921**
Hall hire	2,793	-	2,793	**-**
Sundry expenses	308	-	308	**-**
Gifts and samples	1.500		1.500	
Compliance Costs- Companies House		-		**13**
Financial costs				
Bank charges	1.079	-	1.079	**1,070**
Depreciation	5,509	-	**5.509**	-
Support costs before reallocation	**94,370**	**-**	**94,370**	**97,253**
Total support costs	**94,370**	**-**	**94,370**	**97,253**

The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	2,613	-	**2,613**	1,900
Reporting Accountant fees	-	-	**-**	-
Total Governance costs	**2,613**	**-**	**2,613**	**1,900**

21 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	**B2a**	109	-	109	5,991
Total grant making costs	**B2c**	-	-	-	-
Total support costs	**B2d**	94,370	-	94,370	97,253
Total Governance costs	**B2e**	2,613	-	2,613	1,900
Total charitable expenditure	**B2**	**97,092**	**-**	**97,092**	**105,144**

Accounts

Company Registration Number - 07675378

The Charity Registration Number is :- 1143113

Holiness Unto The Lord International Church

Report and Accounts

31 December 2022

Holiness Unto The Lord International Church

Report and accounts for the year ended 31 December 2022

Contents

Holiness Unto The Lord International Church

Company Registration Number - 07675378

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Holiness Unto The Lord International Church

The charity is also known by its operating name, HUTLIC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1143113

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 28 April 2010

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

15a The Vale Business Centre

203-205 The Vale, Acton

London, W3 7QS

Telephone 02087492020 Email Address info@hutlic.org Web address http://www.hutlic.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Ms Meaza Kidane
Mrs Woinshet Mulugeta
Mr Nebiyu Lemma
The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Ms Meaza Kidane

Mrs Woinshet Mulugeta

Mr Nebiyu Lemma

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document are.

• The advancement of the Christian faith for the benefit of the public and in particular, but not limited to, those of Ethiopian and Eritrean descent. The relief of distress, sickness and poverty.
• The advancement of education and the conditions of life of the public.

The main activities undertaken in relation to those purposes during the year.

HUTLIC maintained the weekly services of two days per week throughout 2022. The church services were conducted at church, live streaming on YouTube, Facebook and Zoom. Bible Study Group sessions, Seminars, Training, Discipleship Classes, Counselling and Visiting were conducted at church, in the office, via Zoom as well as in person and at hospital. Praise and worship conducted at Fellowship of Churches of Christ conference by HUTLIC YOUTH choirs. Annual 40 Days Prayer and Fasting was conducted from 22nd November to 31 December at church and via Zoom by minsters from Africa, Europe and USA. Community outreach and evangelism. Conference was held from Nov 18 to 20. The church celebrated Annual Conference from December 28th to 31st December 2022.

HUTLIC has transformed, equipped and impacted many believers and unbelieves through teaching and training and support to be good influence to the society. HUTLIC continued reaching out for the lonely, vulnerable, sick, worried, unwell and feared for their wellbeing. HUTLIC Church members provided groceries for foodbank as well as for those that needed financial assistance and supported to one another. HUTLIC trains people and then release them to follow God’s call to serve people spiritually and practically.

The short term and longer term aims and objectives.

The governing document gives the trustees the power to invest surplus funds. Given the plans to invest into a church building the trustees have decided to leave surplus funds in bank current accounts. Trustees will liaise with relevant professional bodies for advice on mortgages, auctions, and leasing premises. Fund raising events will be organised in future. HUTLIC formed a team of 15 members to search premises, warehouses and D1 properties to accommodate the growing congregation, including an increasing number of youth and children attending the church. The lockdown and the pandemic unfortunately halted this effort. HUTLIC is now looking for a suitable place, such as a warehouse, as St John's Church does not have the space needed for all HUTLIC's activities.

Resources used in the activities undertaken during the year.

The voluntary income for the year from donations and church collections was £169,314 (2021:£170,455). The costs of generating voluntary income and costs of charitable activities were £105,144 (2021:£98,795).

The charity has built up reserves of £385,622.The trustees will review the level of reserves held by the charity in light of this.

The main achievements and performance of the charity during the year.

HUTLIC became a member of Fellowship of Churches of Christ. Pastor Zinaw and Evangelist Misrak attended a leadership course organized by FCC and ordered as Revd Zinaw Tesema Hilemariam Minister of Religion and Evangelist Misrak Thomas as Minister of Religion. HUTLIC is a member of Ethio-Eritrean alliance and work together to impact the society at large, counselling, supporting and encouraging the community.

During the year, Reverend Zinaw, provided marriage counselling. He also provided much needed prayer, care, biblical advice, and guidance to those who sought help in the face of mental health issues, loneliness, depression, lost their jobs and various illnesses. Reverend Zinaw provided marriage training to those preparing to get married and extensive teaching to parents on how to raise Godly children. He trained and supported the congregation to find out their spiritual gifts and released them in various aspects of ministry. He led a series of teachings aimed at the church's youth to inspire them to support their community, tackle antisocial behaviour and to be a good example to their peers. Many people were healed of various sicknesses, delivered from addictions and evil spirits, and some received The Lord Jesus as their personal Saviour.

HUTLIC continued supporting its satellite missionaries to continue the advancement of Christian faith.

Youth and Children Ministry

During 2022 we continued to minster to young adults and children weekly to all age groups. The lesson session was held for all age groups, age 5-7, 8-10, 11-14 and 15+ age groups and young adults. These sessions were supervised by the Children and Youth Ministry assigned teachers at all times. All the sessions we had were a success in creating a safe and stable environment where the children can triumph. The lessons were prepared to motivate and encourage the Children and they were also given tasks and homework to complete for coming week.

During 2022 we had a training session for Children and Youth teachers in relation to First Aid and we currently have six fully trained First Aid teachers. We also have increased the number of Children Ministry teachers and assistance from 16 to 21. All the teachers remain faithful and committed to the HUTLIC vision and purpose of the ministry. All our teachers also have completed and updated DBS checks as per the ministry requirements and standards. All lessons are designed to inspire and motivate the students to leave a life worthy of their calling and according to the word of God. They are also encouraged to share and show these life standards, in their school and local communities, which we heard great testimonies from parents on how the lessons have impacted the children's life.

In July 2022 we organized a get-together for the children of all ages and young adults (15 years and above) to congratulate them on their great accomplishment on GCSE and A-levels results. Youth choirs also invited to sing at FCC conference in a number of occasions.

We also introduced end of month Saturday Youth and Young adult church Saturday service in English language, and this has given the youth an opportunity to create a communication and contribute to the community. Also, during 2021-2022 we have baptized over 16 youth.

Overall, we had a successful year as the youth and children remained motivated and inspired.

Evangelism Ministry

HUTLIC outreach and evangelism team helped every single member to actively share their experience of having Jesus impacted their life. HUTLIC evangelism ministry continue training people and then release them to follow God's call with the intention of spreading the good news of Jesus Christ. The training was held via Zoom and all available platforms. Foundation class and discipleship training run for new believes to enhance their spiritual stability and spiritual base of their commission based on the word of God. Once they complete the foundation class, they are encouraged to take baptism class.

The team also provided resources and arranged training for church members, organised the distribution of literature, administered and promoted small groups. The team has more than 25 members, outreached Friday and Sunday and provided leaflets in different language.

HUTLIC conducted weekly Bible study groups in North, South, East, and West London via Zoom. The bible study strengthens, give courage, grow in confidence of God's truth, and help members to understand all that God has done for us through Jesus Christ.

Prayer Ministry

HUTLIC believes in consistent prayer that releases the power of God's blessing on our life and circumstances, by prayer we draw near to God and have Him draw near to us. The team meets weekly via Zoom and monthly prayer and fasting as well as fellowship.

HUTLIC Prayer Warrior are committed to pray for others for forgiveness, confession of sin, healing, Intercession, deliverances and enable believers to endure various trials and temptation. The team encouraged others to pray with each other with the love and power of Christ which enabled them to be compassionate, confident, grateful, and forgiving.

Deacons Ministry

The deacons worked closely with the children's and Youth Ministry to help provide a safe environment for the children and teenagers. The ministry also focused on new believers and visitors to ensure they were welcomed and received the relevant information needed, helped set up the church for each service.

Women's Ministry

She is clothed with strength and dignity, and she laughs without fear of the future. When she speaks, her words are wise, and she gives instructions with kindness. ~ Proverbs 31:25-26

HUTLIC women ministry is the backbone of the church. The ministry provided weekly hospitality after church service and in every special occasions. The ministry contributed their unique talents and gift to the mission and success of the church. The ministry visited reached out for those affected during COVID pandemic and stayed at home due to due to depressions, anxiety and feared for their wellbeing. The ministry also visited and encouraged those gave birth and become new moms, those lost their loved once, the sick at home and hospital.

Support

HUTLIC volunteers continued supporting students who are struggling in their education and helped them to catch up to their classmates and achieved much better results.

Media Ministry

The ministry provided services twice a week as well as at every other church events and occasions. Live streaming via YouTube, Facebook and Zoom extended the congregation beyond the walls of the church. To carry out the gospel to our visually driven world the ministry trained, equipped YOUTH, volunteers and continue engaging talents in media and creativity. Live steaming created a platform for participants to engage through comments, prayer requests, praise and worship, and giving testimonies.

Guests were also invited from different continents to share the Gospel via Zoom, Facebook and YouTube during 40 days fasting and prayer meeting. Many have received their salvations and had a deep encounter with our Lord Jesus Christ, healed from their sickness. Many have returned to give their testimony to God's glory.

Our dedicated team translates the word of GOD in English. Romans 10:17 "Faith comes by hearing, and hearing by the word of God." The team used WhatsApp and Viber group messaging to reach people in different format anytime and anywhere.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The governing document requires a minimum of three trustees, and that further trustees are appointed by existing trustees. The trustees have the overall financial and governance responsibility for the running of the church. The Reverend has the overall spiritual responsibility for the church. This includes preaching and teaching the congregation and help finding out their spiritual gifs and release them in various aspect of ministry, emphasize Christ centre teaching, as well as leading unbelievers to Christ. The Reverend is also responsible for carrying out counselling such as marriage counselling and helping those with mental health issues, emotional distress, and spiritual issues. Additionally, the Reverend carries out both hospital and home visits to those who are sick as well as conducting special programs for prayer and healing. Within the church, the Reverend leads a network of HUTLIC ministries and teams as well as overseeing the congregation's wellbeing in line with Biblical principles as outlined in HUTLIC's statement of faith. Annually, the Reverend meets up with several senior pastors worldwide to develop skills to further advance the ability to spread the gospel. The leaders of the church provide support to the Reverend to help accomplish HUTLIC's objectives.

Bankers	Royal Bank of Scotland
Accountants	TFG Accountancy Services Ltd, Unit 3 Langdale House, 11 Marshalsea Road, SE1 1EN

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	64,170	71,660
Unrestricted Revenue Funds available for the general purposes of the charity	385,622	321,452
Total Funds	**385,622**	**321,452**

Financial review of the position at the reporting date, 31 December 2022.

Policies on reserves.

The charity has built up reserves of £385,622. The trustees will review the level of reserves held by the charity in light of this.

Availability and adequacy of assets of each of the funds

The Board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

HUTLIC plans to lease a building suitable for church services within the near future. Trustees will liaise with relevant professionals for advice on mortgages, auctions and leasing process

TEDROS FETWI

Member of Chartered Certified Accountant

Unit 3 Langdale House

11 Marshalsea Road

London

United Kingdom

SE1 1EN

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 19.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 September 2023.

MEAZA KIDANE
Director and Trustee

Holiness Unto The Lord International Church

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report on the financial statements of the charitable company on pages 14 to 19 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 10, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

TEDROS FETWI - Independent Examiner

Chartered Certified Accountant

Unit 3 Langdale House
11 Marshalsea Road
London
United Kingdom
SE1 1EN

This report was signed on 21 September 2023

Holiness Unto The Lord International Church - Statement of Financial Activities for the year ended 31 December 2022

	SOR P Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	169,314	-	**169,314**	**170,455**
Expenditure on:					
Raising funds	B1	-	-	**-**	**-**
Charitable activities	B2	105,144	-	**105,144**	**98,795**
Total expenditure	**B**	**64,170**	**-**	**64,170**	**98,795**
Net income for the year		**64,170**	**-**	**64,170**	**71,660**
Net income after transfers	**C**	**64,170**	**-**	**64,170**	**71,660**
Net movement in funds		**64,170**	**-**	**64,170**	**71,660**
Reconciliation of funds:-	**E**				
Total funds brought forward		321,452	-	**321,452**	**249,792**
Total funds carried forward		**385,622**	**-**	**385,622**	**321,452**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

SORP	Prior Year	Prior Year	Prior Year

	Ref	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	170,455	-	**170,455**
Total income	**A**	170,455	-	170,455
Expenditure on:				
Raising funds	B1	-	-	**-**
Charitable activities	B2	98,795	-	**98,795**
Total expenditure	**B**	**98,795**	**-**	**98,795**
Net gains on investments	B4			
Net income for the year		71,660	-	**71,660**
Transfers between funds	**C**	-	-	**-**
Net income after transfers		71,660	-	71,660
Net movement in funds		**71,660**	**-**	**71,660**
Reconciliation of funds:-	**E**			
Total funds brought forward		249,792	-	**249,792**
Total funds carried forward		**321,452**	**-**	**321,452**

All activities derive from continuing operations

Holiness Unto The Lord International Church - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	72.647	71,660
Resources applied on functional fixed Assets	(8,477)	-
Net resources available to fund charitable activities	**64,170**	**71,660**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	321,452	-	321,452	**249,792**
Recognised gains and losses before transfers	64,170	-	64,170	71,660
	385,622	**-**	**385,622**	**321,452**
Closing revenue funds	**385,622**	**-**	**385,622**	**321,452**

Summary of funds

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022 £	2022 £	2022 £	2021 £
Revenue accumulated funds	**385,622**	**-**	**385,622**	**321,452**

Holiness Unto The Lord International Church
Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006

	2022	2021
	£	£
Income		
Income from operations	169,314	170,455
Investment income		
Gross income in the year before exceptional items	**169,314**	**177,455**
Gross income in the year including exceptional items	**169,314**	**177,455**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	101,549	95,695
Depreciation & Amortisation	1,695	-
Governance costs	1,900	3,100
Total expenditure in the year	**105,144**	**98,795**
Net income before tax in the financial year	6,170	71,660
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**64,170**	**71,660**
Retained surplus for the financial year	**64,170**	**71,660**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Holiness Unto The Lord International Church - Balance Sheet as at 31 December 2022

	Notes	SORP Ref		2022		2021
				£		£
Fixed assets		A				
Tangible assets	7	A2		6,782		-
Total fixed assets				6,782		-
Current assets		B				
Cash at bank and in hand		B4	382,364		324,644	
Total current assets			382,364		324,644	
Creditors: amounts falling due within one year	8	C1	(3,524)		(3,192)	
Net current assets				378,840		321,452
Net assets				385,622		-
Defined benefit pension scheme assets		C4		-		-
The total net assets of the charity				385,622		321,452

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Notes	SORP Ref	2022	2021
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	385,622	321,452
Designated Funds				
Total charity funds			385,622	321,452

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MEAZA KIDANE

Trustee
Approved by the board of trustees on 21 September 2023

The notes attached on pages 20 to 30 form an integral part of these accounts.

Holiness Unto The Lord International Church

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the gross receipts from donations, church collections and gift aid receipts

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

The Trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Gains on fixed asset investments, if any, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Leasehold premises	2	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.
The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.
Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity depends on its members who volun valuable time stewarding church events. supporting the weekly church services. The arrangements with volunteers are difficult tc precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	2022	**2021**
	£	**£**
Gross Salaries excluding trustees and key management personnel	50.061	41,441
Employer's National Insurance for all staff	3,592	1,995
Total salaries, wages and related costs	**53,653**	**43,436**

Numbers of full time employees or full time equivalents	**2022**	**2021**
The average number of total staff employed in the year was	**2**	2
The average number of part time staff employed in the year was	**1**	**2**
The average number of full time staff employed in the year was	**1**	**1**
The estimated full time equivalent number of all staff employed in the year was	**2**	**2**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**1**	1
Engaged on management and administration	**1**	1
The estimated full time equivalent number of all staff employed as above	2	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	-	6,450	-	6,450
Additions	-	8,477	-	8,477
At 31 December 2022	**-**	**14,927**	**-**	**14,927**
Depreciation				
At 1 January 2022	-	6,450	-	6,450
Charge for the year	-	1,695	-	1,695
At 31 December 2022	**-**	**8,145**	**-**	**8,145**
Net book value				
At 31 December 2022	**-**	**6,782**	**-**	**6,782**

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,913	1,913
PAYE, NIC VAT and other taxes	1,611	1,279
	3,524	**3,192**

9 Loans to trustees included in debtors

The charity granted no loan to trustees during the year.

10 Guarantees made by the charity on behalf of trustees

The charity did not make any guarantees on behalf of trustees

11 Income and Expenditure account summary

	2022	2021
	£	£
At 1 January 2022	321,452	249,792
Surplus after tax for the year	64,170	71,660
At 31 December 2022	**385,622**	**321,452**

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,782	-	-	**6,782**
Current Assets	382,364	-	-	**382,364**
Current Liabilities	(3,524)	-	-	**(3,524)**
	385,622	**-**	**-**	**385,622**

At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	324,644	-	-	**324,644**
Current Liabilities	(3,192)	-	-	**(3,192)**
	321,452	**-**	**-**	**321,452**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 14 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £
Unrestricted Revenue Funds	321,452	74,726	-	**396,178**
Total unrestricted and designated funds	**321,452**	**74,726**	**-**	**396,178**
Total charity funds	**321,452**	**74,726**	**-**	**396,178**

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	169,314	(105,144)	-	**64,170**
Restricted funds:-				
Funeral funds	-	-	-	**-**
	169,314	**(105,144)**	**-**	**64,170**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Holiness Unto The Lord International Church

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

17 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000		94,934	-	**94,934**	111,967
Total donations and gifts from individuals		**94,934**	**-**	**94,934**	**111,967**
Church collection					
Church Collection from congregation on Sundays		74,380	-	74,380	58,488
Total Church collection		74,380	**-**	**74,380**	**58,488**
Total Donations and Legacies	**A1**	**169,314**	**-**	**169,314**	**170,455**

18 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Event Expenses		5,419	-	**5,419**	**7,674**
Church Service Expenses		572	-	**572**	-
Total direct spending	**B2a**	**5,991**	**-**	**5,991**	**7,674**

19 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations		-	-	-	3,939
Total grant making costs	**B2c**	**-**	**-**	**-**	**3,939**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants to Ethiopian Embassy for the displaced	-	-	-	1,500
Grants for missionary expenses Addis Ababa	-	-	-	2,439
	-	**-**	**-**	**3,939**

20 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	50,061	-	**50,061**	**41,441**
Employers' NI - Administrative staff	3,592	-	**3,592**	**1,995**
Training and welfare - staff	1,229	-	**1,229**	**-**
Payroll fees and charges	960	-	**960**	**882**
Guest Speaker Costs	10,978	-	**10,978**	**2,750**
Volunteer costs				
Missionary Expenses	7,057	-	**7,057**	**-**
Premises Expenses				
Rent payable under operating leases	7,352	-	**7,352**	**6,552**
Albacore House rent	-	-	**-**	**14,800**
Church rent	9,000	-	**9,000**	**9,000**
Administrative overheads				
Telephone, fax and internet	1,312	-	**1,312**	**1,837**
Postage	16	-	**16**	**21**
Stationery and printing	236	-	**236**	**81**
Information and publications	250	-	**250**	**589**
Membership subscriptions	-	-	**-**	**129**
Equipment expensed	1,921	-	**1,921**	**2,623**
Software licences and expenses	-	-	**-**	**95**
Sundry expenses	-	-	**-**	**379**
Compliance Costs- Companies House	13	-	**13**	**13**
Financial costs				
Bank charges	1,070	-	**1,070**	**895**
Support costs before reallocation	**97,253**	**-**	**97,253**	**84,082**
Total support costs	**97,253**	**-**	**97,253**	**84,082**

The basis of allocation of costs between activities is described under accounting policies

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	1,900	-	**1,900**	1,900
Reporting Accountant fees	-	-	**-**	1,200
Total Governance costs	**1,900**	**-**	**1,900**	**3,100**

22 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	**B2a**	5,991	-	**5,991**	**7,674**
Total grant making costs	**B2c**	-	-	**-**	**3,939**
Total support costs	**B2d**	97,253	-	**97,253**	**84,082**
Total Governance costs	**B2e**	1,900	-	**1,900**	**3,100**
Total charitable expenditure	**B2**	**105,144**	**-**	**105,144**	**98,795**

Accounts

Company Registration Number - 07675378

The Charity Registration Number is :-   1143113

Holiness Unto The Lord International Church

Report and Accounts

31 December 2021

Holiness Unto The Lord International Church

Report and accounts for the year ended 31 December 2021

Contents

Holiness Unto The Lord International Church

Company Registration Number - 07675378

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Holiness Unto The Lord International Church

The charity is also known by its operating name, HUTLIC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1143113

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 28 April 2010

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

15a The Vale Business Centre

203-205 The Vale, Acton

London, W3 7QS

Telephone 02087492020 Email Address info@hutlic.org Web address http://www.hutlic.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Ms Meaza Kidane
Mrs Woinshet Mulugeta
Mr Nebiyu Lemma

The following persons served as Trustees during the year ended 31 December 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document are.

• The advancement of the Christian faith for the benefit of the public and in particular, but not limited to, those of Ethiopian and Eritrean descent. The relief of distress, sickness and poverty.
• The advancement of education and the conditions of life of the public.

The main activities undertaken in relation to those purposes during the year.

HUTLIC maintained the weekly services of two days per week throughout 2021. The church services were conducted at church using a booking system until 18th July following the government guidelines, live YouTube, Facebook and Zoom. Bible Study Group sessions, Seminars, Training, Discipleship Classes, and Counselling were conducted via Zoom. Thanksgiving, praise and worship and baptism service was held on 25th September 2021. Throughout the year many people came to faith and undertook discipleship classes via zoom. Women ministry annual meeting held on 13th November 2021. Annual 40 Days Prayer and Fasting was conducted from 22nd November to 31 December via Zoom. The church celebrated Annual Conference from December 28th to 31st December 2021.

HUTLIC continued to be proactive during the Covid lockdown by reaching out to those who felt lonely and vulnerable, praying for those who were anxious, worried, unwell, and feared for their wellbeing. HUTLIC organized daily prayer meetings in the morning and evening via Teleconference and Zoom for those who sought prayer, insight, wisdom, revelation, and encouragement for their lives. HUTLIC trains people and then release them to follow God’s call to serve people spiritually and practically.

Church members provided groceries and shopping for vulnerable and elderly people, as well as for those that needed financial assistance and supported to one another.

The short term and longer term aims and objectives.

The governing document gives the trustees the power to invest surplus funds. Given the plans to invest into a church building the trustees have decided to leave surplus funds in bank current accounts. Trustees will liaise with relevant professional bodies for advice on mortgages, auctions, and leasing premises. Fund raising events will be organised in future. HUTLIC formed a team of 15 members to search premises, warehouses and D1 properties to accommodate the growing congregation, including an increasing number of youth and children attending the church. The lockdown and the pandemic unfortunately halted this effort. HUTLIC is now looking for a suitable place, such as a warehouse, as St John's Church does not have the space needed for all HUTLIC's activities.

Resources used in the activities undertaken during the year.

The voluntary income for the year from donations and church collections was £170,455 (2020:£108,016). The costs of generating voluntary income and costs of charitable activities were £98,795 (2020:£88,867).

The charity has built up reserves of £321,452.The trustees will review the level of reserves held by the charity in light of this.

The main achievements and performance of the charity during the year.

The Covid pandemic affected every aspect of life in the UK and the world, and HUTLIC was no exception. The wider church meets the spiritual needs of its members, and HUTLIC was faithful to assume its responsibility in the face of immense difficulty. The church was committed, during this difficult period, to follow the biblical patterns of submission as prescribed in "1 Peter 2:13-17" by ensuring trustees, leaders and members complied with Covid rules and guidelines.

'Therefore, submit yourselves to every ordinance of man for the Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men as free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all people. Love the brotherhood. Fear God. Honor the king.'

The services were only allowed in by online booking until the restriction was lifted. Thus, HUTLIC strived, and did so successfully, to cater to the spiritual needs of its members and friends without compromising Covid restrictions.

HUTLIC also supported the displaced people and rehabilitation in Ethiopia who were forced to leave their places of residence because of the conflict.

During the year, HUTLIC's Senior Pastor, Zinaw T Hailemariam, provided marriage counselling to those who were having difficulty following the imposed lockdowns and pandemic. He also provided much needed prayer, care, biblical advice, and guidance to those who sought help in the face of mental health issues, loneliness, depression, lost their jobs and various ailments. Pastor Zinaw provided marriage training to those preparing to get married and extensive teaching to parents on how to raise Godly children in difficult times. He led a series of teachings aimed at the church's youth to inspire them to support their community, tackle antisocial behaviour and to be a good example to their peers. Many people were healed of various sicknesses, delivered from addictions and evil spirits, and some received The Lord Jesus as their personal Saviour.

Youth and Children Ministry

During the 2021 HUTLIC continued to train and minster the young adults and children on a weekly basis every Sunday's. Proverbs 22:6 "Train up a child in the way he should go, and when he is old, he will not depart from it."

HUTLIC believes each child should be given the opportunity to know the Lord personally and grow in their knowledge of the word of God. We work to help the children live out successful and victorious lives with emphasis on holiness. There were more than 50 children and teenagers joining the lessons each week. The lessons were divided into age groups of 5-7, 8-9, 10-12 and 13+ groups. Teachers were assigned for each week to be responsible for arranging lessons. The teachings were designed to encourage the children in their walk with God. The lessons have inspired and motivated the students to live a life worthy of their calling and in line with the word of God.

We also scheduled 7 online baptism lessons and 14 Youth team members got baptised on September 2021.
During December the young children on every age group worked hard with their teachers and prepared a wonderful Christmas worship and the whole congregation was blessed by their ministry

Evangelism Ministry

HUTLIC evangelism ministry continue training people and then release them to follow God's call with the intention of spreading the good news of Jesus Christ. The training was held on zoom and all available platforms. Matthew 28:19 "Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit"

Foundation class and discipleship training run for new believes to enhance their spiritual stability and spiritual base of their commission based on the word of God. Once they complete the foundation class, they are encouraged to take baptism class. About 16 believers attended baptism class and have been baptised.

HUTLIC conducted weekly Bible study groups in North, South, East, and West London via Zoom. The bible study strengthens, give courage, grow in confidence of God's truth, and help members to understand all that God has done for us through Jesus Christ.

Prayer Ministry

HUTLIC believes in consistent prayer that releases the power of God's blessing on our life and circumstances, by prayer we draw near to God and have Him draw near to us. The team meets weekly via Zoom and monthly prayer and fasting as well as fellowship.

HUTLIC Prayer Warrior are committed to pray for others for forgiveness, confession of sin, healing, Intercession, deliverances and enable believers to endure various trials and temptation.

Media Ministry

The ministry provided services twice a week as well as at every other church event and occasion. During lockdown and pandemic, the team livestreamed the service on YouTube and Facebook, Viber and WhatsApp link. The live chat created a platform for participants to engage through comments, prayer requests, praising and giving testimonies. Guests were also invited to share the Gospel via Zoom Meeting, vMix Call and all available platform from all over the world. Many have received their salvations and had a deep encounter with our Lord Jesus Christ. Our dedicated team translates the word of GOD in English. Romans 10:17 “Faith comes by hearing, and hearing by the word of God.”

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The governing document requires a minimum of three trustees, and that further trustees are appointed by existing trustees. The trustees have the overall financial and governance responsibility for the running of the church. The Senior Pastor has the overall spiritual responsibility for the church. This includes preaching to and teaching the congregation, as well as leading unbelievers to Christ. The Senior Pastor is also responsible for carrying out counselling such as marriage counselling and helping those with mental health issues, emotional distress, and spiritual issues. These activities were carried out online during the lockdown using various social media platforms. Additionally, the Senior Pastor carries out both hospital and home visits to those who are sickly as well as conducting special programs for prayer and healing. Within the church, the Senior Pastor leads a network of HUTLIC ministries and teams as well as overseeing the congregation’s wellbeing in line with Biblical principles as outlined in HUTLIC’s statement of faith. Annually, the Senior Pastor meets up with several senior pastors worldwide to develop skills as a pastor to further advance the ability to spread the gospel. The leaders of the church provide support to the Senior Pastor to help accomplish HUTLIC’s objectives.

Bankers	Royal Bank of Scotland
Accountants	TFG Accountancy Services Ltd, Unit 3 Langdale House, 11 Marshalsea Road, SE1 1EN

Holiness Unto The Lord International Church
Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 **£**	**2020** **£**
Net income	71,660	19,149
Unrestricted Revenue Funds available for the general purposes of the charity	321,452	249,792
Total Funds	**321,452**	**249,792**

Financial review of the position at the reporting date, 31 December 2021.

Policies on reserves.

The charity has built up reserves of £321,452. The trustees will review the level of reserves held by the charity in light of this.

Availability and adequacy of assets of each of the funds

The Board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

HUTLIC plans to lease a building suitable for church services within the near future. Trustees will liaise with relevant professionals for advice on mortgages, auctions and leasing process

TEDROS FETWI

Member of Chartered Certified Accountant

Unit 3 Langdale House

11 Marshalsea Road

London

United Kingdom

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 17.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 25 August 2022.

MEAZA KIDANE

Director and Trustee

Holiness Unto The Lord International Church

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2021

I report on the financial statements of the charitable company on pages 13 to 17 for the year ended 31 December 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 9, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination.
An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

TEDROS FETWI - Independent Examiner

Chartered Certified Accountant

Unit 3 Langdale House
11 Marshalsea Road
London
United Kingdom
SE1 1EN

This report was signed on 25 August 2022

Holiness Unto The Lord International Church

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2021, as required by the Companies Act 2006)

	SOR P Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	165,360	5,095	**170,455**	108,016
Expenditure on:					
Raising funds	B1	-	-	**-**	35
Charitable activities	B2	93,700	5,095	**98,795**	88,832
Total expenditure	**B**	**93,700**	**5,095**	**98,795**	**88,867**
Net income for the year		**71,660**	**-**	**71,660**	**19,149**
Net income after transfers	**A-B-C**	**71,660**	**-**	**71,660**	**19,149**
Net movement in funds		**71,660**	**-**	**71,660**	**19,149**
Reconciliation of funds:-	**E**				
Total funds brought forward		249,792	-	**249,792**	230,643
Total funds carried forward		**321,452**	**-**	**321,452**	**249,792**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 28 form an integral part of these accounts.

Statement of Financial Activities
- Prior Year statement

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	108,016	-	**108,016**
Total income	**A**	108,016	-	108,016
Expenditure on:				
Raising funds	B1	35	-	**35**
Charitable activities	B2	88,832	-	**88,832**
Total expenditure	**B**	**88,867**	**-**	**88,867**
Net gains on investments	B4			
Net income for the year		19,149	-	**19,149**
Transfers between funds	**C**	-	-	**-**
Net income after transfers		19,149	-	19,149
Net movement in funds		**19,149**	**-**	**19,149**
Reconciliation of funds:-	**E**			
Total funds brought forward		230,643	-	**230,643**
Total funds carried forward		**249,792**	**-**	**249,792**

All activities derive from continuing operations

Holiness Unto The Lord International Church –
Resources applied in the year ended 31 December 2021

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	71,660	19,149
Resources applied	-	-
Net resources available to fund charitable activities	**71,660**	**19,149**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	249,792	-	249,792	**230,643**
Recognised gains and losses before transfers	71,660	-	71,660	19,149
	321,452	**-**	**321,452**	**249,792**
Closing revenue funds	**321,452**	**-**	**321,452**	**249,792**

Summary of funds

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Revenue accumulated funds	321,452	-	**321,452**	249,792

The notes attached on pages 18 to 28 form an integral part of these accounts.

Holiness Unto The Lord International Church
Income and Expenditure Account for the year ended 31 December 2021 as required by the Companies Act 2006

	2021	2020
	£	£
Income		
Income from operations	170,455	108,016
Investment income		
Gross income in the year before exceptional items	**170,455**	**108,016**
Gross income in the year including exceptional items	**170,455**	**108,016**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	95,695	86,932
Fundraising costs	-	35
Governance costs	3,100	1,900
Realised losses on disposals of social investments which are programme related		
Total expenditure in the year	**98,795**	**88,867**
Net income before tax in the financial year	71,660	19,149
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**71,660**	**19,149**
Retained surplus for the financial year	**71,660**	**19,149**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Holiness Unto The Lord International Church
Balance Sheet as at 31 December 2021

	Notes	SORP Ref	2021	2021 £	2020	2020 £
Current assets		B				
Cash at bank and in hand		B4	324,644		253,284	
Creditors: amounts falling due within one year	8	C1	(3,192)		(3,492)	
Net current assets				321,452		249,792
The total net assets of the charity				321,452		*249,792*

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Notes	SORP Ref	2021 £	2020 £
Unrestricted Revenue Funds	13	D3	321,452	249,792
Designated Funds				
Total charity funds			321,452	249,792

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MEAZA KIDANE
Trustee
Approved by the board of trustees on 25 August 2022

The notes on pages 18 to 28 form an integral part of these accounts.

Holiness Unto The Lord International Church

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the gross receipts from donations, church collections and gift aid receipts

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

The Trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Gains on fixed asset investments, if any, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Leasehold premises	2	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.
The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.
Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity depends on its members who volunteer their valuable time stewarding church events. supporting the weekly church services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	41,441	36,977
Employer's National Insurance for all staff	1,995	-
Total salaries, wages and related costs	**43,436**	**36,977**

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	**2**	2
The average number of part time staff employed in the year was	**1**	**2**
The average number of full time staff employed in the year was	**1**	**1**
The estimated full time equivalent number of all staff employed in the year was	**2**	**2**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**1**	1
Engaged on management and administration	**1**	1
The estimated full time equivalent number of all staff employed as above	2	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2021	-	6,450	-	6,450
At 31 December 2021	**-**	**6,450**	**-**	**6,450**
Depreciation				
At 1 January 2021	-	6,450	-	6,450
At 31 December 2021	**-**	**6,450**	**-**	**6,450**
Net book value				
At 31 December 2021	**-**	**-**	**-**	**-**

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,913	1,913
PAYE, NIC VAT and other taxes	1,279	1,579
	3,192	**3,492**

9 Loans to trustees included in debtors

The charity granted no loan to trustees during the year.

10 Guarantees made by the charity on behalf of trustees

The charity did not make any guarantees on behalf of trustees

11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 January 2021	249,792	230,643
Surplus after tax for the year	71,660	19,149
At 31 December 2021	**321,452**	**249,792**

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	324,644	-	-	**324,644**
Current Liabilities	(3,192)	-	-	**(3,192)**
	321,452	**-**	**-**	**321,452**

At 1 January 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	253,284	-	-	**253,284**
Current Liabilities	(3,492)	-	-	**(3,492)**
	249,792	**-**	**-**	**249,792**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 14 £	Transfers between funds in 2021 See Note £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	249,792	71,660	-	**321,452**
Total unrestricted and designated funds	**249,792**	**71,660**	**-**	**321,452**
Total charity funds	**249,792**	**71,660**	**-**	**321,452**

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	165,360	(93,700)	-	**71,660**	**71,660**
Restricted funds:-					
Funeral funds	5,095	(5,095)	-	**-**	**-**
	170,455	**(98,795)**	**-**	**71,660**	**71,660**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Holiness Unto The Lord International Church

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

17 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000		106,872	5,095	**111,967**	83,717
Total donations and gifts from individuals		**106,872**	**5,095**	**111,967**	**83,717**
Church collection					
Church Collection from congregation on Sundays		58,488	-	**58,488**	24,299
Total Church collection		**58,488**	**-**	**58,488**	**24,299**
Total Donations and Legacies	**A1**	**165,360**	**5,095**	**170,455**	**108,016**

18 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Event Expenses		2,579	5,095	**7,674**	-
Church Service Expenses		-	-	**-**	210
Total direct spending	**B2a**	**2,579**	**5,095**	**7,674**	**210**

19 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to organisations		3,939	-	**3,939**	-
Total grant making costs	**B2c**	**3,939**	**-**	**3,939**	**-**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants to Ethiopian Embassy for the displaced	1,500	-	1,500	-
Grants for missionary expenses Addis Ababa	2,439	-	2,439	-
	3,939	**-**	**3,939**	**-**

20 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	41,441	-	**41,441**	36,977
Employers' NI - Administrative staff	1,995	-	**1,995**	-
Training and welfare - staff	-	-	**-**	314
Payroll fees and charges	882	-	**882**	844
Guest Speaker Costs	2,750	-	**2,750**	1,350
Volunteer costs				
Missionary Expenses	-	-	**-**	3,039
Premises Expenses				
Rent payable under operating leases	21,352	-	**21,352**	21,352
Church rent	9,000	-	**9,000**	16,970
Administrative overheads				
Telephone, fax and internet	1,837	-	**1,837**	2,672
Postage	21	-	**21**	8
Stationery and printing	81	-	**81**	-
Information and publications	589	-	**589**	-
Membership subscriptions	129	-	**129**	-
Equipment expensed	2,623	-	**2,623**	1,006
Software licences and expenses	95	-	**95**	-
Advertising and marketing	-	-	**-**	760
Sundry expenses	379	-	**379**	681
Compliance Costs- Companies House	13	-	**13**	13
Financial costs				
Bank charges	895	-	**895**	736
Support costs before reallocation	**84,082**	**-**	**84,082**	**86,722**
Total support costs	**84,082**	**-**	**84,082**	**86,722**

The basis of allocation of costs between activities is described under accounting policies

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	1,900	-	**1,900**	1,900
Reporting Accountant fees	1,200	-	**1,200**	-
Total Governance costs	**3,100**	**-**	**3,100**	**1,900**

22 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	**B2a**	2,579	5,095	**7,674**	210
Total grant making costs	**B2c**	3,939	-	**3,939**	-
Total support costs	**B2d**	84,082	-	**84,082**	86,722
Total Governance costs	**B2e**	3,100	-	**3,100**	1,900
Total charitable expenditure	**B2**	**93,700**	**5,095**	**98,795**	**88,832**

23 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of DVD's		-	-	**-**	35
Total fundraising costs	**B1**	**-**	**-**	**-**	**35**

HOLINESS UNTO THE LORD INTERNATIONAL CHURCH

England & Wales - Charity number 1143113

Accounts

Company. No. 07675378

Holiness Unto The Lord International Church

Report and Accounts
31 December 2020

Holiness Unto The Lord International Church

Report and accounts for the year ended 31 December 2020

Contents

The Trustees present their Report and Accounts for the year ended 31 December 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The Charity Name.

The legal name of the charity is:- Holiness Unto The Lord International Church

The charity is also known by its operating name, HUTLIC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1143113, company registration no. 07675378

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 28 April 2010

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

15a The Vale Business Centre
203-205 The Vale, Acton
London, W3 7QS
Telephone 0208 749 2020. Email Address info@hutlic.org Web address: http://www.hutlic.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Ms Meaza Kidane

Mrs Woinshet Mulugeta

Mr Nebiyu Lemma

The following persons served as Trustees during the year ended 31 December 2020 :-

The persons who served as trustees in the reporting period were as shown below,

Ms Meaza Kidane

Mrs Woinshet Mulugeta

Mr Nebiyu Lemma

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document are.

• The advancement of the Christian faith for the benefit of the public and in particular, but not limited to, those of Ethiopian and Eritrean descent. The relief of distress, sickness and poverty.

• The advancement of education and the conditions of life of the public.

The main activities undertaken in relation to those purposes during the year.

HUTLIC maintained the weekly services of two days per week throughout 2020. The church services were broadcast live on Facebook and YouTube, with Zoom meetings conducted during the national Lockdown. Bible Study Group sessions, Seminars, Training, Discipleship Classes, Sunday School and Counselling were conducted via Zoom. HUTLIC conducted its annual Thanksgiving on March 8th 2020.

The Annual 40 Days Prayer and Fasting was conducted from 22nd November to 31 December via Zoom during the lockdown, as well as with limited number of attendees in the church when the restrictions were lifted. This was carried out with social distancing and following government guidelines.

The church celebrated a three-day online Annual Conference live via Zoom, Facebook and YouTube from December 29th to 31st December 2020.

HUTLIC continued to be proactive during the Covid lockdown by reaching out to those who felt lonely and vulnerable, praying for those who were anxious, worried, unwell, and feared for their wellbeing.

HUTLIC organized daily prayer meetings in the morning and evening via Teleconference and Zoom for those who sought prayer, insight, wisdom, revelation, and encouragement for their lives.

Church members provided groceries and shopping for vulnerable and elderly people, as well as for those that needed financial assistance.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The short term and longer term aims and objectives.

The governing document gives the trustees the power to invest surplus funds. Given the plans to invest into a church building the trustees have decided to leave surplus funds in bank current accounts. Trustees will liaise with relevant professional bodies for advice on mortgages, auctions, and leasing premises. Fund raising events will be organised. HUTLIC formed a team of 15 members to search premises, warehouses and D1 properties to accommodate the growing congregation, including an increasing number of youth and children attending the church. The national lockdown unfortunately halted this effort.

HUTLIC plans to set up Homework Club for children of church members to help improve their reading and writing skills in Maths and English. The Club will provide an enriching and creative environment for children through consistent, competent, and caring tutoring.

As part of its short-term plans, HUTLIC had moved to a school in White City that accommodated our growing congregation by providing ample space for the adults, teenagers, and children. When the Covid restrictions were lifted, HUTLIC rented a church hall in Fulham (St John's Church) for its weekly services since the school in White City remained closed. HUTLIC is now back to looking for a suitable place, such as a warehouse, as St John's Church does not have the space needed for all of HUTLIC's activities.

The main achievements and performance of the charity during the year.
The Covid pandemic affected every aspect of life in the UK and the world, and HUTLIC was no exception. All sectors were shut down except those deemed essential. The wider church meets the spiritual needs of its members, and HUTLIC was faithful to assume its responsibility in the face of immense difficulty. The church was committed, during the national lockdown, to follow the biblical patterns of submission as prescribed in Romans 13:1-2 by ensuring trustees, leaders and members complied with Covid rules and guidelines.

'Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God. Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves. For rulers are not a terror to good works, but to evil.'

HUTLIC Trustees and Leaders led by example in complying with Covid guidelines of wearing a mask during church services and maintaining social distancing, and ensuring these guidelines were cascaded down to various teams and members. Parents were not allowed to bring children during times of restrictions, and those adults who did attend services were only allowed in if they first made an online booking. Thus, HUTLIC strived, and did so successfully, to cater to the spiritual needs of its members and friends without compromising Covid restrictions.

During the year, HUTLIC's Senior Pastor, Zinaw T Hailemariam, provided marriage counselling to those who were having difficulty following the imposed lockdowns. He also provided much needed prayer, care, biblical advice, and guidance to those who sought help in the face of mental health issues, loneliness, depression and various ailments – many of which were as a direct result of the national lockdowns. Pastor Zinaw provided marriage training to those preparing to get married and extensive teaching to parents on how to raise Godly children in difficult times. He led a series of teachings aimed at the church's youth to inspire them to support their community, tackle antisocial behaviour and to be a good example to their peers. Many people were healed of various sicknesses, delivered from addictions and evil spirits, and some received The Lord Jesus as their personal Saviour.

Youth and Children Ministry

During the 2020 lockdown HUTLIC continued to minster to young adults and children on a weekly basis via Zoom conferencing. There were more than 50 children and teenagers joining the various Zoom sessions each week. The sessions were divided into age groups of 8-10, 11-14 and 15plus. Teachers were assigned for each week who supervised the sessions after admitting each child or teenager to join the Zoom event, which was always password protected. The teachings were designed to encourage the children in their walk with God. Additionally, the children participated in on-line worship and practical lessons on developing the fruits of the Spirit in accordance with Galatians 5:22-23. The lesson inspired and motivated the students to live a life worthy of their calling and in line with the word of God. Pastor Zinaw and the leadership team were encouraged to receive feedback from parents who testified on the positive impact the lessons have had on the daily lives of their children.

A get together for the youth was organised in August 2020 as an occasion to congratulate them on their GCSE and A-Levels results. The event was conducted within government guidelines of Covid restrictions.

HUTLIC also had a youth conference in December 2020 after having incorporated an online pre-booking system and the event was conducted by observing social distancing rules as per government guidelines and recommendations. The youth conference was a huge success with feedback from the attendees that they were encouraged and enjoyed the session. Overall, it was a successful year for HUTLIC children and teenagers despite the covid lockdown and restrictions.

Evangelism Ministry

Despite the inconveniences the Covid lockdown brought to everyone, HUTLIC evangelism team continued with their objectives by using all available means whilst complying with government lockdown and Covid rules. This was in line with 2 Timothy 4: 2

‘Preach the Word; be prepared in season and out of season; correct, rebuke and encourage-- with great patience and careful instruction.’

HUTLIC conducted weekly Bible study groups in North, South, East, and West London via Zoom and Teleconferencing. The bible study group helped to create a space for us to bring our hopes and fears before God and build resilience and trust. These online meetings were a source of encouragement to HUTLIC members, especially during the pandemic lockdowns, as some members were single with no one to talk to at home.

Water baptism was put on hold due to the pandemic, however foundational classes for new believers were provided online.

Discipleship training for new believers and members was provided on Mondays throughout the year via Teleconferencing. We have witnessed how this training transformed the lives of members during the unprecedented pandemic by providing spiritual and mental strength. Many people came to faith through talking to God themselves and prayed for others in need.

Prayer Ministry

HUTLIC prayer ministry exists to practise the mandate God gave us in His word to: ‘pray in the Spirit at all times’ Ephesians 6:18

HUTLIC prayer ministry team continued to meet via Zoom after the national lockdown to pray together and uphold the needs of the sick and vulnerable. These prayers were needed to receive from God healings, deliverances, and strength for those who needed them, as well as enable believers to endure various trials and temptations. These prayers resulted in manifested power that brought healing to the broken-hearted, freedom to the captives and healing for the nation during this difficult time. Many people gave their testimony that they received their healing and deliverance after the prayers.

Women's Ministry

HUTLIC women's ministry inspires women to be the best they can be as wives, mothers, and singles; the ministry also equips women to excel in their careers and ministries so that they can emulate the biblical woman of excellence depicted in Proverbs 31.

HUTLIC Women's Ministry thanksgiving dinner was held in January 2020. The ministry had an amazing worship, preaching and testimony time. Members shared their experiences and challenges they faced, whilst also giving personal testimonies to encourage others and to thank God for what He has done for them. The team served tea and coffee on Sundays before the national lockdown to generate additional income for the church.

Media Ministry

The ministry provided services twice a week as well as at every other church event and occasion. During the national lockdown the team had to learn new technology and adapt as quickly as possible. The result was that more people were engaged with HUTLIC online from all over the world asking for prayer, help, guidance, and direction. The new processes included Live Chat that created a platform for participants to engage through comments, prayer requests, praise reports, and testimonies from all over the world. Guests were invited to share the Gospel from Europe, Africa, Middle East, and The United States live via Zoom Meeting, YouTube and vMix call.

Structure, governance and management of the charity The methods:

The governing document requires a minimum of three trustees, and that further trustees are appointed by existing trustees. The trustees have the overall financial and governance responsibility for the running of the church. The Senior Pastor has the overall spiritual responsibility for the church. This includes preaching to and teaching the congregation, as well as leading unbelievers to Christ. The Senior Pastor is also responsible for carrying out counselling such as marriage counselling and helping those with mental health issues, emotional distress, and spiritual issues. These activities were carried out online during the lockdown using various social media platforms. Additionally, the Senior Pastor carries out both hospital and home visits to those who are sickly as well as conducting special programs for prayer and healing. Within the church, the Senior Pastor leads a network of HUTLIC ministries and teams as well as overseeing the congregation's wellbeing in line with Biblical principles as outlined in HUTLIC's statement of faith. Annually, the Senior Pastor meets up with several senior pastors worldwide to develop skills as a pastor to further advance the ability to spread the gospel. The leaders of the church provide support to the Senior Pastor to help accomplish HUTLIC's objectives.

Measures and Risk Assessment taken by HUTLIC to prevent the spread of COVID-19

- All Friday and Sunday services were conducted online during the national lockdown to stop face to face meetings
- All in-person bible study group sessions were moved to Zoom
- Hand sanitisers and masks were provided upon entry to church events with limited participants, where government guidelines permitted
- Seats were allocated in line with government social distancing guidelines
- Total number of people allowed in the church was limited in line with government guidelines
- Only the choir were allowed to sing in line with government guidelines
- An online booking system was created that required all attendees to give their phone

numbers, email, and home addresses to comply with NHS Track & Tracing

Holiness Un To The Lord International Church
Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2020

I report on the financial statements of the charitable company on pages 11 to 15 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:-

- to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;
- have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

TEDROS FETWI - Independent Examiner

Chartered Certified Accountant

Unit G06 Langdale House
11 Marshalsea Road
London
Uinted Kingdom
SE1 1EN

This report was signed on 25 August 2021

Holiness Unto The Lord International Church
Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	108,016	-	108,016	**152,032**
Charitable activities	A2	-	-	-	**2,688**
Total income	**A**	**108,016**	**-**	**108,016**	**154,720**
Expenditure on:					
Raising funds	B1	35	-	35	**-**
Charitable activities	B2	88,831	-	88,831	**129,797**
Total expenditure	**B**	**88,886**	**-**	**88,886**	**129,797**
Net income for the year		**19,150**	**-**	**19,150**	**24,923**
Net income after transfers	**A-B-C**	**19,150**	**-**	**19,150**	**24,923**
Net movement in funds		**19,150**	**-**	**24,923**	**19,150**
Reconciliation of funds:-	**E**				
Total funds brought forward		230,643	-	230,643	**205,720**
Total funds carried forward		**249,793**	**-**	**249,793**	**230,643**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 25 form an integral part of these accounts.

Holiness Unto The Lord International Church
Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	**152,032**	-	**152,032**
Charitable activities	A2	**2,688**	-	**2,688**
Total income	**A**	154,720	-	154,720
Expenditure on:				
Raising funds	B1	-	-	**-**
Charitable activities	B2	**129,797**	-	**129,797**
Total expenditure	**B**	**129,797**	**-**	**129,797**
Net gains on investments	B4	-	-	**-**
Net income for the year		**24,923**	-	**24,923**
Transfers between funds	**C**	-	-	**-**
Net income after transfers		24,923	-	24,923
Reconciliation of funds:-	**E**			
Total funds brought forward		**205,720**	-	**205,720**
Total funds carried forward		**230,643**	**-**	**230,643**

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

Holiness Unto The Lord International Church
Resources applied in the year ended 31 December 2020 towards fixed assets

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	19,150	24,923
Net resources available to fund charitable activities	19,150	24,293

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	230,643	-	230,643	205,720
Recognised gains and losses before transfers	19,150	-	19,150	24,923
	249,793	**-**	**249,793**	**230,643**
Closing revenue funds	**249,743**	**-**	**249,743**	**205,720**

Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	**249,793**	**-**	**249,793**	**230,643**

Holiness Unto The Lord International Church
Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006

		2020	**2019**
		£	**£**
Income			
Income from operations		108,015	154,720
Investment income			
Gross income in the year before exceptional items		**108,016**	**154,720**
Gross income in the year including exceptional items		**108,016**	**154,720**
Expenditure			
Charitable expenditure, excluding depreciation and amortisation		86,931	127,997
Fundraising costs		35	-
Governance costs		1,900	1,800
Total expenditure in the year		**88,866**	**129,797**
Net income before tax in the financial year		19,150	24,923
Tax on surplus on ordinary activities	-	-	-
Net income after tax in the financial year		**19,150**	**24,923**
Retained surplus for the financial year		**19,150**	**24,923**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

Holiness Unto The Lord International Church
Balance Sheet as at 31 December 2020

	Notes	SORP Ref		2020		2019
				£		£
Current assets		B				
Cash at bank and in hand		B4	253,284		233,629	
Creditors: amounts falling due within one year	9	C1	(3,491)		(2,986)	
Net current assets				249,793		230,643
The total net assets of the charity				249,793		230,643

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Notes	SORP Ref	2020	2019
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	249,793	230,643
Designated Funds				
Total charity funds			249,793	230,643

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents.

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.
The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MEAZA KIDANE
Trustee
Approved by the board of trustees on 25 August 2021

The notes attached on pages 16 to 25 form an integral part of these accounts.

Holiness Unto The Lord International Church

Notes to the Accounts for the year ended 31 December 2020

Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Holiness Unto The Lord International Church

Notes to the Accounts for the year ended 31 December 2020

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20%	straight line
Motor vehicles	25%	straight line

Debtors are measured at their recoverable amounts at the balance sheet date.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Holiness Unto The Lord International Church

Notes to the Accounts for the year ended 31 December 2020

4 Grant Making

	2020	2019
	£	£
Grants made t individuals	-	7,000

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity depends on its members who volunteer their valuable time stewarding church events. supporting the weekly church services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	**2020**	**2019**
	£	**£**
Gross Salaries excluding trustees and key management personnel	36,977	27,531
Trustees' Remuneration	-	-
Total salaries, wages and related costs	**36,977**	**27,531**

Numbers of full time employees or full time equivalents	**2020**	**2019**
The average number of total staff employed in the year was	**2**	2
The average number of part time staff employed in the year was	**1**	**1**
The average number of full time staff employed in the year was	**1**	**1**
The estimated full time equivalent number of all staff employed in the year was	**2**	**2**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**1**	1
Engaged on management and administration	**1**	1
The estimated full time equivalent number of all staff employed as above	2	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Notes to the Accounts for the year ended 31 December 2020

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	-	6,450	-	6,450
At 31 December 2020	**-**	**6,450**	**-**	**6,450**
Depreciation				
At 1 January 2020	-	6,450	-	6,450
At 31 December 2020	**-**	**6,450**	**-**	**6,450**
Net book value 01 January 2020	-	-	-	-
At 31 December 2020	**-**	**-**	**-**	**-**

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	1,913	2,063
PAYE, NIC VAT and other taxes	1,578	923
	3,491	**2,986**

10 Loans to trustees included in debtors

The charity granted no loan to trustees during the year.

11 Guarantees made by the charity on behalf of trustees

The charity did not make any guarantees on behalf of trustees

12 Income and Expenditure account summary

	2020	2019
	£	£
Opening balance	230,643	205,720
Surplus after tax for the year	19,150	24,923
Closing balance	**249,793**	**230,643**

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Investments at valuation:-				
Current Assets	253,284	-	-	253,284
Current Liabilities	(3,491)	-	-	(3,491)
	249,743	**-**	**-**	**249,743**

At 1 January 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Investments at valuation:-				
Current Assets	233,629	-	-	**233,629**
Current Liabilities	(2,986)	-	-	**(2,986)**
	230,643	**-**	**-**	**230,643**

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2019	**Movement in funds in 2020**	**Transfers between funds in 2020**	**Funds carried forward to 2020**
		See Note 15		
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	230,643	19,150	-	**249,793**
Total unrestricted and designated funds	**230,643**	**19,150**	**-**	**249,793**
Total charity funds	**230,643**	**19,150**	**-**	**249,793**

15

Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	**2020**	**2020**	**2020**
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	108,016	(88,866)	-	**19,150**
	108,016	**(88,866)**	**-**	**19,150**

16 **The purposes for which the funds as detailed in note 14 are held by the charity are:-**

Unrestricted and designated funds:-

These funds are held for meeting the objectives of the charity, to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

17 **Ultimate controlling party**

The charity is under the control of its legal members. Every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

18 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	83,717	-	83,717	**74,120**
Total donations and gifts from individuals	**83,717**	**-**	**83,717**	**74,120**
Church collection				
Church Collections from congregation on Sundays	24,299	-	24,299	**80,125**
Total Church collection	**24,299**	**-**	**24,299**	**80,125**
Total Donations and Legacies	**108,016**	**-**	**108,016**	**154,245**

19 Income from Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
	2020	2020	2020	2019
Total income from charitable trading	-	-	**-**	475
Total from charitable activities	**-**	**-**	**-**	**475**

20 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Church Service Expenses	210	-	**210**	447
Sunday School Expenses	-	-	**-**	-
Total direct spending	**-**	**-**	**-**	**447**

21 Support costs for charitable activities

	year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Employee costs not included in direct costs				
Salaries - Administrative staff	36,977	-	36,977	27,531
Training and welfare - staff	314	-	314	2,475
Payroll fees and charges	844	-	844	7,545
Travel and subsistence - staff	-	-	-	566
Guest Speaker Costs	1350	-	1350	6,573
Volunteer costs				
Missionary Expenses	3,039	-	3,039	1,322
Premises Expenses				
Rent payable under operating leases	38,322	-	38,322	59,998
Church rent	-	-	6,552	11,205
Administrative overheads				
Telephone, fax and internet	2,672	-	2,672	2,679
Postage	8	-	8	24
Stationery and printing	760	-	760	1,816
Equipment expenses	1,006	-	1,006	2,107
Hire of Hall	-	-	-	-
Software licences and expenses	-	-	-	-
Sundry expenses	680	-	680	202
Information and publications	-	-	-	-
Gifts and samples	-	-	-	-
Coach hire	-	-	-	-
Compliance Costs- Companies House	13	-	13	13
Accountancy fees other than examination	-	-	-	-
Financial costs				
Bank charges	736	-	736	1,146
Support costs before reallocation	**86,721**	**-**	**86,721**	**120,550**
Total support costs	**86,721**	**-**	**86,721**	120,550

22 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	1,900	-	**1,900**	1,800
Total Governance costs	**1,900**	**-**	**1,900**	**1,800**

23 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total direct spending	210	-	210	**447**
Total Grantmaking costs	-	-	-	**7,000**
Total support costs	86,721	-	86,721	**102,550**
Total Governance costs	1,900	-	1,900	**1,800**
Total charitable expenditure	**88,831**	**-**	**88,831**	**129,797**