

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

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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 ministers 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 unbelievers 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 minister 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 gifts 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	<u>170,455</u>	<u>-</u>	<u>170,455</u>
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	98,795	-	98,795
Total expenditure	B	<u>98,795</u>	<u>-</u>	<u>98,795</u>
Net gains on investments	B4			
Net income for the year		71,660	-	71,660
Transfers between funds	C	-	-	-
Net income after transfers		<u>71,660</u>	<u>-</u>	<u>71,660</u>
Net movement in funds		<u>71,660</u>	<u>-</u>	<u>71,660</u>
Reconciliation of funds:-	E			
Total funds brought forward		249,792	-	249,792
Total funds carried forward		<u>321,452</u>	<u>-</u>	<u>321,452</u>

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 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 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 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 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:-

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	385,622	321,452
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Designated Funds

Total charity funds			385,622	321,452
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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 volunteer time stewarding church events, supporting the weekly church services. The arrangements with volunteers are difficult to precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity 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	<u>3,592</u>	<u>1,995</u>
Total salaries, wages and related costs	<u>53,653</u>	<u>43,436</u>

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	<u>2</u>	<u>2</u>
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	<u>2</u>	<u>2</u>

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.
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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	169,314	-	169,314	170,455
A1				

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	5,991	-	5,991	7,674
B2a				

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
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
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
<i>Volunteer costs</i>				
Missionary Expenses	7,057	-	7,057	-
<i>Premises Expenses</i>				
Rent payable under operating leases	7,352	-	7,352	6,552
Albacore House rent	-	-	-	14,800
Church rent	9,000	-	9,000	9,000
<i>Administrative overheads</i>				
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
<i>Financial costs</i>				
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