

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

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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

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 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:-				
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.

Holiness Unto The Lord International Church

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 volunteer time stewarding church events, supporting the weekly church services. The arrangements with volunteers are difficult to put 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	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	46,879	50,061
Employer's Pension	<u>1,024</u>	<u>3,592</u>
Total salaries, wages and related costs	<u>47,903</u>	<u>53,653</u>

Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	<u>3</u>	<u>2</u>
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	<u>1</u>	<u>1</u>
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	<u>3</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

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

<i>At 31 December 2023</i>	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 See Note 14 £	Transfers between funds in 2023 £	Funds carried forward to 2023 £
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
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
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	203,090	-	203,090	169,314
A1				

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	109	-	109	5,991
B2a				

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
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
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	
<i>Volunteer costs</i>				
Missionary Expenses	2,200	-	2,200	7,057
<i>Premises Expenses</i>				
Rent payable under operating leases	10,009	-	10,009	7,352
Albacore House rent		-		-
Church rent	9,000	-	9,000	9,000
<i>Administrative overheads</i>				
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
<i>Financial costs</i>				
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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	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