

Registered number
SC400787

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY

Report and Accounts

30 June 2025

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Report and accounts
Contents

	Page
Company information	1
Accounts Guide	2
Director's Report	3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Statement of changes in equity	7
Notes to the accounts	8

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Company Information

Directors

Kingsley Chinedu Eboh
Victor Chikwado Abugwu
Loveline Obi

Accountants

Business and Accountancy Assist Ltd
3 Fournier House
8 Tenby Street
Jewellery Quarter
Birmingham
B1 3AJ

Registered office

111 Garthdee Drive
Aberdeen
Scotland
AB10 7HT

Registered number

SC400787

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY

Accounts Guide

Name of Company :	CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY	
Registered Company Number :	SC400787	
Company's Registered Address :	111 Garthdee Drive, Aberdeen, Scotland, AB10 7HT	
Accounts for the year :	01 July 2024 to 30 June 2025	
Brief statement about the Company's reserves at bank :	CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY was dormant for the year ended 30 June 2025.	
Directors/Governors :	Mr Victor Chikwado Abugwu Mrs Loveline Blessing Obi Mr Kingsley Eboh	Director Director/Chair Secretary/Director
The Company's principal sources of funds :	There were no financial transactions during the year.	
Company's main areas of expenditure :	There were no financial transactions during the year. The bank balance remains £1,528.00, carried forward from the previous period.	
Summary of the main activities during the period :	<p>During the reporting year, the church remained steadfast in pursuing its mission of fostering spiritual growth and providing support to its members and the wider community.</p> <p>The church conducted regular online fellowship meetings every Sunday, which served as an important platform for worship, prayer and the teaching of the Word of God. Member participation and engagement during these meetings showed noticeable improvement when compared with the previous reporting period.</p> <p>Owing to financial constraints, the church was unable to organise physical meetings during the year under review. Nevertheless, online fellowship activities were sustained consistently throughout the period, thereby ensuring the continued spiritual edification, encouragement, and connection of members.</p>	
Summary of the Main achievements during the period :	<p>Despite the challenges encountered during the reporting period, the church recorded several notable achievements in line with its mission and objectives.</p> <p>The consistent delivery of weekly online fellowship meetings stands out as a key accomplishment, ensuring uninterrupted access to worship, prayer, and biblical teaching for members. This consistency contributed to improved attendance and a higher level of engagement among the congregation.</p> <p>The church also successfully maintained a sense of community and spiritual connection among members despite the absence of physical gatherings. Through effective use of digital platforms, members were able to remain connected, supported, and spiritually nourished throughout the year.</p> <p>Testimonies arising from prayer and counselling sessions further underscored the transformative power of God's Word, demonstrating its continued spiritual impact on the lives of members and affirming the effectiveness of the church's ministry during the period.</p> <p>In addition, the church demonstrated resilience and adaptability in responding to financial constraints, sustaining its core activities without compromising the quality and impact of its ministry.</p> <p>Overall, the period was marked by stability in operations, strengthened member participation, and continued progress in fulfilling the church's spiritual mandate.</p>	
Company Annual accounts made by :	Independent Examiner	
Name of the independent examiner :	Business & Accountancy Assist Ltd T Mahmood, BA(Hons),FCCA	

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY

Registered number: SC400787

Directors' Report

The directors present their report and accounts for the year ended 30 June 2025.

Principal activities

The company's principal activity during the year continued to be a activities of relegious organisation.

Directors

The following persons served as directors during the year:

Kingsley Chinedu Eboh
Victor Chikwado Abugwu
Loveline Obi

Small company provisions

This report has 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 on 27 March 2026 and signed on its behalf.

Mrs Loveline Obi
Director

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Accountants' Report

Accountants' report to the directors of
CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY

You consider that the company is exempt from an audit for the year ended 30 June 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Business and Accountancy Assist Ltd
Accountants and Tax Advisors

3 Fournier House
8 Tenby Street
Jewellery Quarter
Birmingham
B1 3AJ

27 March 2026

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Profit and Loss Account
for the year ended 30 June 2025

	2025 £	2024 £
Turnover	-	7,622
Administrative expenses	(300)	(6,376)
Operating (loss)/profit	<hr/> (300)	<hr/> 1,246
(Loss)/profit before taxation	<hr/> (300)	<hr/> 1,246
Tax on (loss)/profit	-	-
(Loss)/profit for the financial year	<hr/> (300) <hr/>	<hr/> 1,246 <hr/>

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY**Registered number:** SC400787**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Current assets			
Debtors	3	978	978
Cash at bank and in hand		1,528	1,528
		<u>2,506</u>	<u>2,506</u>
Creditors: amounts falling due within one year	4	(300)	-
Net current assets		<u>2,206</u>	<u>2,506</u>
Net assets		<u>2,206</u>	<u>2,506</u>
Capital and reserves			
Profit and loss account		2,206	2,506
Shareholders' funds		<u>2,206</u>	<u>2,506</u>

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

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs Loveline Obi
Director

Approved by the board on 27 March 2026

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Statement of Changes in Equity
for the year ended 30 June 2025

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2023	-	-	-	1,260	1,260
Profit/(loss) for the financial year				1,246	1,246
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,506</u>	<u>2,506</u>
At 1 July 2024	-	-	-	2,506	2,506
Profit/(loss) for the financial year				(300)	(300)
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,206</u>	<u>2,206</u>

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Notes to the Accounts
for the year ended 30 June 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

2025	2024
Number	Number

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Notes to the Accounts
for the year ended 30 June 2025

Average number of persons employed by the company	<u>0</u>	<u>0</u>
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3 Debtors	2025	2024
	£	£

Other debtors	<u>978</u>	<u>978</u>
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4 Creditors: amounts falling due within one year	2025	2024
	£	£

Trade creditors	<u>300</u>	<u>-</u>
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5 Other information

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY is a private company limited by shares and incorporated in Scotland. Its registered office is:
 111 Garthdee Drive
 Aberdeen
 Scotland
 AB10 7HT

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Detailed profit and loss account
for the year ended 30 June 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales	-	7,622
Administrative expenses	(300)	(6,376)
Operating (loss)/profit	<hr/> (300)	<hr/> 1,246
(Loss)/profit before tax	<hr/> (300) <hr/>	<hr/> 1,246 <hr/>

CHRIST THE BEAUTY OF HOLINESS INTERNATIONAL MINISTRY
Detailed profit and loss account
for the year ended 30 June 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales		
Sales	-	7,622
	<hr/>	<hr/>
Administrative expenses		
General administrative expenses:		
Outreach costs	-	5,656
	<hr/>	<hr/>
	-	5,656
	<hr/>	<hr/>
Legal and professional costs:		
Accountancy fees	300	720
	<hr/>	<hr/>
	300	720
	<hr/>	<hr/>
	300	6,376
	<hr/>	<hr/>