Company Registration Number - 07675378

The Charity Registration Number is :- 1143113

# Holiness Unto The Lord International Church

## Report and Accounts

## 31 December 2025

## Holiness Unto The Lord International Church

**Report and accounts for the year ended 31 December 2025**

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**Holiness Unto The Lord International Church**

Company Registration Number – 07675378

## Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025, 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 Adey Tessema
Mr Nebiyu Lemma
Mrs Woinshet Mulugeta (resigned on 2 March 2026)

**The following persons served as Trustees during the year ended 31 December 2025:-**

The trustees who served as a trustee in the reporting period were as shown above. One Trustee resigned and a new Trustee was appointed in the period between the year end and the approval of the accounts as shown below.

Ms Meaza Kidane

Mrs Woinshet Mulugeta (resigned on 2 March 2026)
Mr Nebiyu Lemma
Mrs Adey Tessema (appointed on 01 September 2026)

All the trustees are also members of the charity.

**Objects and activities of the charity**

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

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

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

Throughout the year, HUTLIC remained committed to advancing the Christian faith, nurturing spiritual growth, serving the community, and providing practical support. Every activity was designed to equip both members and the wider community through teaching, training, and compassionate service, and the Trustees are confident these efforts delivered meaningful public benefit.

The church held twice weekly services in person and online, ensuring accessibility and consistent spiritual nourishment. Discipleship programmes including Bible studies, seminars, counselling, training, and pastoral care supported members' spiritual maturity and personal development.

Prayer and fasting were central to church life, highlighted by key events such as the January Baptism Ceremony, Youth Workshops in February and March, the 3Day Prayer and Fasting in May, the 20Year Anniversary and Fundraising event in July, the Youth Retreat in August, the 40Day Prayer and Fasting from November to December, the December Youth Conference, and the Annual New Year Conference.

Overall, HUTLIC remained steadfast in its mission to transform lives, equip believers, and positively impact society. Throughout the year, the church continued to strengthen its foundation through heartfelt worship, discipleship, community focused outreach, practical workshops, and compassionate support for individuals and families. Each initiative reflected a commitment not only to spiritual growth but also to meeting real-world needs and fostering a sense of belonging.

As HUTLIC looks ahead, the church embraces the coming year with renewed vision and expectation ready to build on its progress, deepen its impact, and serve the community with even greater dedication and purpose.

Short-Term and Long-Term Aims and Objectives

HUTLIC remains committed to its spiritual mission and long-term goal of securing a permanent place of worship. Guided by its governing document, the trustees manage surplus funds responsibly and in line with the church's objectives.

**Short term Priorities** include maintaining liquidity by keeping surplus funds in current accounts, seeking professional financial advice on mortgages and property opportunities, and organising fundraising events to support the purchase of a church building. The Building Team is actively searching for suitable premises such as warehouses or D1classified properties to accommodate the church's growing congregation and expanding ministries. The current use of St John's Church limits space and activities, making the acquisition of a larger, dedicated property an immediate need.

**Long-Term Aims and Objectives**

HUTLIC's long term focus is to secure a permanent church building that will support continued growth and strengthen its capacity to serve the community. This vision includes purchasing a suitable property, renovating it to meet ministry requirements, and developing dedicated spaces for worship, training, counselling, outreach, and specialised facilities for youth and children. These goals demonstrate the church's commitment to establishing a purpose-built environment that nurtures spiritual development and meets the practical needs of its expanding congregation.

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

During the year, HUTLIC made strong progress in its mission to support spiritual growth, strengthen families, and serve the wider community. As part of the Ethio Eritrean Alliance, the church worked with partner organisations to provide counselling, encouragement, and practical help to individuals and families. Pastoral care included marriage and premarital counselling, mental health and emotional support, and parental training to equip parents with biblical guidance. Spiritual empowerment continued through helping members identify their gifts and through youth teachings that encouraged positive behaviour, leadership, and community involvement.
The church witnessed healing and deliverance, with individuals recovering from physical and emotional challenges, overcoming addictions, and committing their lives to Christ. Missionary support remained a priority, enabling outreach beyond the local community. Key progress – HUTLIC equipped additional minsters, leaders included leadership development through FCC training, expanded community impact through alliance partnerships, continued counselling and youth support, and notable spiritual growth marked by healing, deliverance, and new conversions. Ongoing support for satellite missionaries further demonstrated HUTLIC's commitment to advancing the Christian faith. These achievements highlight the church's dedication to leadership development, community support, spiritual growth, and effective missionary work.

**Women's Ministry**
The Women's Ministry at HUTLIC continued to build a supportive and spiritually enriching community through regular fellowship, prayer, and service. Key activities included weekly meetings focused on the Word of God and the annual Christmas dinner, which strengthened relationships and encouraged spiritual renewal. The ministry also launched weekly online prayer sessions and prioritised inclusivity for women of all backgrounds. Looking ahead, plans include expanding outreach, improving communication through digital platforms, and introducing diverse programmes such as mentorship, wellness, parenting support, and professional development. The ministry remains a cornerstone of church life, offering encouragement, growth, and meaningful opportunities for women.

**Youth and Children's Ministry**
The Youth and Children's Ministry at HUTLIC continued to play a vital role in nurturing the next generation, offering a holistic blend of spiritual development, fellowship, and engaging activities designed to support young people in their faith journey. Through Bible studies, discipleship courses, seminars, training events, and practical workshops, HUTLIC equips children and youth with both biblical knowledge and real world tools that empower them to become positive influences within their communities.
In 2025, the Children's Ministry enjoyed a variety of enriching experiences, including fun-filled outings,

a joyful Christmas play, and regular movie nights that fostered friendship and creativity. The Youth Ministry also remained active and inspired, participating in workshops, retreats, conferences, and monthly fellowship days that encouraged spiritual growth, leadership development, and deeper connection with one another.

Ongoing engagement throughout the year included Worship Services, Bible Studies, Prayer and Intercession sessions, counselling support, youth-led Praise and Worship, outreach initiatives, and consistent digital engagement through weekly scripture posts and ministry updates. These activities ensured that young people remained connected, supported, and spiritually grounded.

Collectively, these efforts demonstrate HUTLIC's unwavering commitment to building strong spiritual foundations, cultivating leadership skills, and creating a supportive environment where children and youth can grow in faith, character, and confidence. Through intentional investment in the next generation, the ministry continues to strengthen the church's influence and contribute meaningfully to positive community transformation.

Media ministry

HUTLIC's Media Ministry supports the church twice a week and during all major events, ensuring services are accessible both in person and online through platforms such as YouTube, Facebook, Zoom, WhatsApp, and Viber. The team shares the gospel, enhances worship, and engages the wider community through digital outreach. They also translate sermons during weekly services, a ministry that has led many newcomers to salvation and deliverance while attracting new members to the church. In addition, the Media Ministry trains and equips young people and volunteers, helping them grow spiritually and develop valuable skills.

**Prayer Ministry**

The Prayer Ministry meets twice weekly online to intercede for individuals, families, and the

wider community, offering consistent spiritual support and encouragement. The team responds to prayer requests, assigns prayer partners for personal guidance, focuses on key needs such as health, bereavement, financial provision, peace, and community wellbeing, and follows up with individuals to provide continued prayer and emotional care. Through its dedication, compassion, and commitment to intercession, the Prayer Ministry plays a crucial role in nurturing spiritual growth, promoting emotional healing, and strengthening the unity of the church community.

**Deacons' ministry**

HUTLIC's deacons play a vital role in the life of the church, serving as key leaders in community outreach and congregational care. They coordinate volunteers, welcome newcomers, and help create a warm, orderly environment that allows services to run smoothly. Their work reflects the biblical call to serve others with humility and compassion, while also helping to maintain unity and spiritual wellbeing within the church.
In addition to supporting church events and acting as an important link between leadership and the wider congregation, the deacons provide encouragement, guidance, and practical assistance to those in need. Looking ahead, the ministry plans to strengthen its capacity through a new training programme for aspiring deacons. This initiative will focus on equipping individuals to support elderly and isolated members, deepen spiritual growth, and expand the church's ability to serve the community with excellence and care.

**Evangelism Ministry**

HUTLIC's Evangelism Ministry equips members to confidently share their faith and spread the gospel. The team encourages personal witnessing and provides training to help members communicate their testimonies effectively. Through virtual sessions, foundation courses, discipleship programmes, and baptism preparation, new believers receive strong spiritual grounding. Members are supported with evangelism resources, multilingual literature, and small group development to strengthen fellowship and outreach. Regular Friday and Saturday outreach events, led by more than 25 active team members, extend the gospel to diverse communities through neighbourhood engagement and multilingual leaflet distribution.

**Bible Study**

HUTLIC's Bible Study Program strengthens members' understanding of Scripture through weekly regional gatherings across North, South, East, and West London, supported by online Zoom sessions for wider accessibility. These studies aim to deepen faith, build confidence in God's truth, and enhance appreciation for the life and teachings of Jesus Christ. Each group meets regularly for interactive discussions covering various biblical books and themes, fostering local connection and spiritual growth. By offering both in person and online formats, the programme encourages broad participation and equips members to actively support the church's evangelistic mission.

**Conclusion**

HUTLIC continues to make a transformative impact through its commitment to teaching, training, and practical support that equips both believers and nonbelievers. Its programmes including bible studies, discipleship courses, seminars, and practical workshops build and promote spiritual maturity, personal development, and community leadership, enabling participants to grow in confidence and serve others effectively.
HUTLIC training and commissioning programmes prepare members for meaningful service, empowering them to take on leadership roles, support outreach projects, and extend the church's influence within the wider community and beyond.
Overall, HUTLIC's holistic approach combining spiritual teaching, practical training, and compassionate outreach empowers individuals, uplifts vulnerable groups, and strengthens communities, creating meaningful and lasting change. Through these efforts, the church continues to create lasting, positive change and remains dedicated to transforming lives and advancing its mission. Structure, governance and management of the charity.

***The methods used to recruit and appoint new charity trustees.***

Trustee Recruitment and Appointment:
The governing document requires a minimum of three trustees and that new trustees are appointed by the existing Trustees. The Trustees have the overall responsibility for the governance and financial oversight of the organisation.

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

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

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

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

## *Resources used in the activities undertaken during the year.*

The voluntary income for the year from donations and church collections was £234,172 (2024: £203,456). The costs of generating voluntary income and costs of charitable activities were £157,701 (2024 £143,187).

The charity has built up reserves of £628,360. The trustees will review the level of reserves held by the charity in light of this and as prescribed under the charity's short term and long-term objectives.

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

***The charity's financial position at the end of the year ended 31 December 2025***

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **Net income** | 76,471 | 60,269 |
| **Funds brought forward** | 551,889 | 491,620 |
| Revenue Funds available for the general purposes of the charity | 628,360 | 551,889 |
| **Total Funds** | **628,360** | **551,889** |

***Financial review of the position at the reporting date, 31 December 2025***

***Policies on reserves.***

The charity has built up reserves of £628,360. 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. The 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. The Trustees determined 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) 2019.

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) 2019 and in accordance with the Financial Reporting Standard 102.

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
11 September 2026.

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 2025

I report on the financial statements of the charitable company on pages 20 to 25 for the year ended 31 December 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 26.

Respective responsibilities of the Trustees and the Independent Examiner

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

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

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

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

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

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

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

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

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.
I planned and performed my examination so as to satisfy myself that the objectives of the independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

**Independent Examiner's Statement and Opinion**
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;
- the accounts do not accord with those records;
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006, other than any requirement that the accounts give a “true and fair view”, which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the applicable Charities SORP.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this 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 11 September 2026

## Holiness Unto The Lord International Church - Statement of Financial Activities for the year ended 31 December 2025

| | SORP Ref | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|---|---|---|---|---|---|
| **Income & Endowments from:** | | | | | |
| Donations & Legacies | A1 | 222,631 | 11,541 | **234,172** | **203,456** |
| **Expenditure on:** | | | | | |
| Raising funds | B1 | | - | | |
| Charitable activities | B2 | 146,553 | 11,148 | **157,701** | **143,187** |
| **Total expenditure** | **B** | **146'553** | **11,148** | **157,701** | **143,187** |
| **Net income for the year** | | **76,078** | **393** | **76,471** | **60,269** |
| **Net movement in funds** | **C** | **-** | **-** | **-** | **-** |
| **Net income after transfers** | | **76,078** | **393** | **76,471** | **60,269** |
| **Reconciliation of funds: -** | **E** | | | | |
| **Total funds brought forward** | | 361,156 | 190,733 | **551,889** | **491,620** |
| **Total funds carried forward** | | **437,234** | **191,126** | **628,360** | **551,889** |

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 2024 £ | Prior Year Restricted Funds 2024 £ | Prior Year Total Funds 2024 £ |
|---|---|---|---|---|
| **Income & Endowments from:** | | | | |
| Donations & Legacies | A1 | 188,444 | 15,012 | 203,456 |
| **Total income** | **A** | 188,444 | 15,012 | 203,456 |
| **Expenditure on:** | | | | |
| Raising funds | B1 | - | - | - |
| Charitable activities | B2 | 143,129 | 58 | 143,187 |
| **Total expenditure** | **B** | **45,315** | **14,954** | **60,269** |
| Net gains on investments | B4 | | | |
| **Net income for the year** | | 45,315 | 14,954 | 60,269 |
| **Transfers between funds** | **C** | - | - | - |
| **Net income after transfers** | | 45,315 | 14,954 | 60,269 |
| **Net movement in funds** | | **(175,779)** | **175,779** | **60,269** |
| **Net income after transfer** | | **(130,464)** | **190,733** | |
| **Reconciliation of funds:-** | **E** | | | |
| **Total funds brought forward** | | 491,620 | - | 491,620 |
| **Total funds carried forward** | | **361,156** | **190,733** | **551,889** |

**All activities derive from continuing operations**

## Holiness Unto The Lord International Church - Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use: -

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Funds generated in the year as detailed in the SOFA | 76,471 | 60,269 |
| Resources applied on functional fixed Assets | - | (3,095) |
| **Net resources available to fund charitable activities** | **76,471** | **57,174** |

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 2025

### Revenue accumulated funds

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Last year Total Funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Accumulated funds brought forward | 361,156 | 190,733 | 551,889 | 491,620 |
| Recognised gains and losses before transfers | 76,078 | 393 | 76,471 | 60,269 |
| | **437,234** | **191,126** | **628,360** | **551,889** |
| Transfers | - | - | - | - |
| **Closing revenue funds** | **437,234** | **191,126** | **628,360** | **551,889** |

### Summary of funds

| | Unrestricted and Designated funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Last Year Total Funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Revenue accumulated funds | **437,234** | **191,126** | **628,360** | **551,889** |

## Holiness Unto The Lord International Church
## Income and Expenditure Account for the year ended 31 December 2025 as required by the Companies Act 2006

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| ***Income*** | | |
| Income from operations | 234,172 | 203,456 |
| Investment income | | |
| **Gross income in the year before exceptional items** | **234,172** | **203,456** |
| **Gross income in the year including exceptional items** | **234,172** | **203,456** |
| ***Expenditure*** | | |
| Charitable expenditure, excluding depreciation and amortisation | 149,172 | 134,475 |
| Depreciation & Amortisation | 6,128 | 6,128 |
| Governance costs | 2,401 | 2,584 |
| **Total expenditure in the year** | **157,701** | **143,187** |
| **Net income before tax in the financial year** | 76,471 | 60,269 |
| Tax on surplus on ordinary activities | - | - |
| **Net income after tax in the financial year** | **76,471** | **60,269** |
| **Retained surplus for the financial year** | **76,471** | **60,269** |

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 2025

| | Notes | SORP Ref | | 2025 | | 2024 |
|---|---|---|---|---|---|---|
| | | | | £ | | £ |
| **Fixed assets** | | A | | | | |
| Tangible assets | 7 | A2 | | 917 | | 7,045 |
| **Total fixed assets** | | | | 917 | | 7,045 |
| **Current assets** | | B | | | | |
| Cash at bank and in hand | | B4 | 628,357 | | 547,950 | |
| **Total current assets** | | | - | | 547,950 | |
| **Creditors: amounts falling due within one year** | 8 | C1 | (914) | | (3,106) | |
| **Net current assets** | | | | 627,443 | | 544,844 |
| ***Net assets*** | | | | 628,360 | | 551,889 |
| **The total net assets of the charity** | | | | 628,360 | | 551,889 |

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

| | | | |
|---|---|---|---|
| **Unrestricted Funds** | | | |
| Unrestricted Revenue Funds | D3 | 191,126 | 361,156 |
| **Restricted funds** | | 437,234 | 190,733 |
| **Total charity funds** | | 628,360 | 551,889 |

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

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

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

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

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

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

**MEAZA KIDANE**
Trustee
Approved by the board of trustees on 11 September 2026

**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 2025**

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

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

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

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

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

**Recognition of liabilities and expenditure**

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

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

**Allocating costs to activities**

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

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

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

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

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

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

**Estimation techniques** used in apportioning costs - give details

**Volunteers**

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

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

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

**Fixed Asset Investments**

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

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

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

***Tangible fixed assets***

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

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

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

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

**Leasing and hire purchase contracts and commitments**

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

## 2 Liability to taxation

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

## 3 Winding up or dissolution of the charity

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

## 4 The contribution of volunteers

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

## 5 Staff costs and emoluments

| ***Salary costs*** | 2025 | **2024** |
|---|---|---|
| | £ | **£** |
| Gross Salaries excluding trustees and key management personnel | 59,178 | 63,133 |
| Employer's Pension | 1,260 | 1,103 |
| Total salaries, wages and related costs | **60,438** | **64,216** |

| ***Numbers of full-time employees or full-time equivalents*** | **2025** | **2024** |
|---|---|---|
| The average number of total staff employed in the year was | **4** | **5** |
| The average number of part-time staff employed in the year was | **3** | **4** |
| 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 | **4** | **5** |

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

| | | |
|---|---|---|
| Engaged on charitable activities | **1** | - |
| Engaged on management and administration | **3** | 5 |
| ***The estimated full-time equivalent number of all staff employed as above*** | 4 | 5 |

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 2025 | - | 30,641 | - | 27,546 |
| Additions | - | - | - | 3,095 |
| **At 31 December 2025** | **-** | **30,641** | **-** | **30,641** |
| **Depreciation** | | | | |
| At 1 January 2025 | - | 23,596 | - | 17,468 |
| Charge for the year | - | 6,128 | - | 6,128 |
| **At 31 December 2025** | **-** | **29,724** | **-** | **23,596** |
| **Net book value** | | | | |
| At 31 December 2025 | **-** | **917** | **-** | **917** |
| At 31 December 2024 | | 7,045 | | 7,045 |

## 8 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals | - | 2,263 |
| PAYE, NIC VAT and other taxes | 914 | 843 |
| | **914** | **3,106** |

## 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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **At 1 January 2025** | 551,889 | 491,620 |
| Surplus after tax for the year | 76,471 | 60,269 |
| **At 31 December 2025** | **628,360** | **551,889** |

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

| ***At 31 December 2025*** | **Unrestricted funds** | **Designated funds** | **Restricted funds** | **Total Funds** |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Tangible Fixed Assets | 917 | - | - | **917** |
| Current Assets | 437,231 | - | 191,126 | **628,357** |
| Current Liabilities | (914) | - | - | **(914)** |
| | **437,234** | **-** | **191,236** | **628,360** |

| **At 1 January 2025** | **Unrestricted funds** | **Designated funds** | **Restricted funds** | **Total Funds** |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Tangible Fixed Assets | 7,045 | | | **7,045** |
| Current Assets | 357,217 | - | - | **547,950** |
| Current Liabilities | (3,106) | - | 190,733 | **(3,106)** |
| | **361,156** | **-** | **190,733** | **551,889** |

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

| | **Funds brought forward from 2024** | **Movement in funds in 2025** | **Transfers between funds in 2025** | **Funds carried forward to 2025** |
|---|---|---|---|---|
| | | **See Note 14** | | |
| | **£** | **£** | **£** | **£** |
| Unrestricted Revenue Funds | **361,156** | 76,078 | (-) | **437,234** |
| Restricted Revenue Funds | **190,733** | 393 | - | **191,126** |
| **Total unrestricted and restricted funds** | **551,889** | **76,471** | **-** | **628,360** |
| **Total charity funds** | **551,889** | **76,471** | **-** | **628,360** |

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

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2025 |
| | £ | £ | £ | £ |
| ***Unrestricted and designated funds:-*** | | | | |
| Unrestricted Revenue Funds | 222,631 | (146,553) | - | **76,078** |
| Restricted funds | 11,541 | (11,148) | | **393** |
| **Total funds** | **234,172** | **(157,701)** | **-** | **76,471** |

## 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 2025 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 |
|---|---|---|---|---|---|
| | | 2025 | 2025 | 2025 | 2024 |
| | | £ | £ | £ | £ |
| **Donations and gifts from individuals** | | | | | |
| Small donations individually less than £1000 | | 134,496 | 11,541 | 142,154 | 126,942 |
| **Total donations and gifts from individuals** | | **134,496** | **11,541** | **142,154** | **126,942** |
| **Gift aid receipts** | | **16,438** | | **16,438** | **-** |
| Church Collection from congregation on Sundays | | 71,697 | - | 71,697 | 76,514 |
| **Total Church collection** | | **71,697** | **-** | **71,697** | **76,514** |
| **Total Donations and Legacies** | **A1** | **222,631** | **11,541** | **234,172** | **203,456** |

### 18 Expenditure on charitable activities - Direct spending

| | | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---|---|---|---|---|
| | | 2025 | 2025 | 2025 | 2024 |
| | | £ | £ | £ | £ |
| Event Expenses | | - | 11,148 | **11,148** | **3,302** |
| Church Service Expenses | | 145 | - | **145** | **443** |
| Volunteer's expenses | | 949 | - | **949** | **4,600** |
| Guest minster's expenses | | 6,275 | - | **6,275** | **11,300** |
| **Total direct spending** | **B2a** | **7,369** | **11,148** | **18,517** | **19,645** |

## 19 Support costs for charitable activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| ***Employee costs not included in direct costs*** | | | | |
| Salaries - Administrative staff | 59,178 | - | 59,178 | 63,113 |
| Employers' NI and pension | 1,260 | - | 1,260 | 1,103 |
| Training and welfare - staff | 4,308 | - | 4,308 | 2,509 |
| Payroll Fees and charges | 840 | - | 840 | 565 |
| Volunteers expenses | - | | - | 800 |
| Travel Expenses | 4,238 | - | 4,238 | 3,383 |
| Guest Speaker Costs | 2,921 | - | 2,921 | 8,649 |
| ***Volunteer costs*** | | | | |
| Missionary Expenses | 12,717 | - | 12,717 | **8,524** |
| Volunteer expenses | 7,800 | - | 7,800 | |
| ***Premises Expenses*** | | | | |
| Rent payable under operating leases | 11,265 | - | 11,265 | 11,339 |
| Church rent | 9,900 | - | 9,900 | **9,000** |
| ***Administrative overheads*** | | | | |
| Telephone, fax and internet | 2,365 | - | 2,365 | 1824 |
| Postage | 20 | - | 20 | **9** |
| Stationery and printing | 440 | - | 440 | **395** |
| Information and publications | - | - | - | **250** |
| Membership subscriptions | - | - | - | **-** |
| Equipment expensed | 4,813 | - | 4,813 | 2,188 |
| Hall hire | - | - | - | 2,793 |
| Sundry expenses | 1,988 | - | 1,988 | 472 |
| Gifts and samples | - | - | - | 1,500 |
| Compliance costs- Co Hse | - | - | - | 13 |
| ***Financial costs*** | | | | |
| Bank charges | 948 | - | 948 | 957 |
| Depreciation | 6,128 | - | 6,128 | **6,128** |
| **Support costs before reallocation** | **136,783** | **-** | **136,783** | **120,958** |
| **Total support costs** | **136,783** | **-** | **136,783** | **120,958** |

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 |
|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 2,401 | - | **2,401** | **2,584** |
| Reporting Accountant fees | - | - | **-** | - |
| **Total Governance costs** | **2,401** | **-** | **2,401** | **2,584** |

## 21 Total Charitable expenditure

| | | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---|---|---|---|---|
| | | 2025 | 2025 | 2025 | 2024 |
| | | £ | £ | £ | £ |
| Total direct spending | **B2a** | 7,369 | 11,148 | 18,517 | 19,645 |
| Total grant making costs | **B2c** | - | - | - | - |
| Total support costs | **B2d** | 136,783 | - | 136,783 | 120,958 |
| Total Governance costs | **B2e** | 2,401 | - | 2,401 | 2,584 |
| **Total charitable expenditure** | **B2** | **146,353** | **11,148** | **157,701** | **143,187** |