

Registration number 567752

**CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY
(A Company Limited by Guarantee and not having a Share Capital)**

Abridged accounts

for the financial year ended 31 August 2025

CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY
(A Company Limited by Guarantee and not having a Share Capital)

Directors and other information

Directors	JOY UBOGU NATH UBOGU	
Secretary	JOY UBOGU	
Company number	567752	
Registered office	8 CRAINN TORTHAI GOULDS HILL MALLOW	
Accountants	KIERAN MURPHY CHARTERED ACCOUNTANT UNIT 1A MARKET SQUARE O' BRIEN STREET MALLOW CO. CORK	
Business address	GOULDSHILL COMMUNITY CENTRE GOULDSHILL MALLOW CO. CORK	
Bankers	AIB BANK MALLOW CO. CORK	
Member Details	JOY UBOGU JOY UBOGU CALISTA EHODE EWANE WILSON IGBADYWE OLIVIER MOSENGO NATH UBOGU SHARON PHIRI MADO BAINDU SARAH ABEYO MARIA CARMEN ADRIANNA DUBE ROSE EKOMA GIFT UBOGU LISA EKOMA DIVINE UBOGU	(CHAIRPERSON) (SECRETARY) (TREASURER)

CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report
for the financial year ended 31 August 2025

Extract from Directors Report in accordance with section 329 of the Companies Act 2014
Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

**CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY
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**Accountants' report on the unaudited financial statements to the directors of
CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY**

We have compiled the financial statements for the financial year ended 31 August 2025 set out on pages 3 to 10.

Respective responsibilities of directors and accountants

As described on page 2 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

PD KIERAN MURPHY

**KIERAN MURPHY
CHARTERED ACCOUNTANT
UNIT 1A MARKET SQUARE
O' BRIEN STREET
MALLOW
CO. CORK**

Date: 11 March 2026

CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY
(A Company Limited by Guarantee and not having a Share Capital)

Abridged balance sheet
as at 31 August 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	13		1,316		1,503
Current assets					
Debtors		-		7	
Cash at bank and in hand		8,374		7,952	
		8,374		7,959	
Creditors: amounts falling due within one year	11	(498)		(455)	
Net current assets			7,876		7,504
Total assets less current liabilities			9,192		9,007
Net assets			9,192		9,007
Capital and reserves					
Other reserves	5		4,518		4,518
Revenue reserves account	5		4,674		4,489
Members' funds			9,192		9,007

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged Financial Statements have been properly prepared.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and 334(2) of the Companies Act 2014. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Acts 2014 and all Regulations to be construed as one with those Acts.

On behalf of the board

JOY UBOGU
Director

NATH UBOGU
Director **11 March 2026**

CHRIST LIFE ASSURANCE INTERNATIONAL MINISTRY
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the abridged financial statements
for the financial year ended 31 August 2025

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the institute of Chartered Accountants in Ireland.

1.2. General Information

The legal form of the company is that of a company limited limited by guarantee. The country of incorporation is Ireland. The address of the registered office and business address is 8 Crainn Torthai, Gouldshill, Mallow, Co. Cork.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1.3. Income Policy

Income represents the total church takings made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings

and equipment

- 12.5% Written Down Value

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events are changes in circumstances indicate the carrying values may not be recoverable.

1.5. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

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Notes to the abridged financial statements
for the financial year ended 31 August 2025

..... continued

2. Employees

There were no employees during the year apart from the directors.

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:
Management

	2025	2024
	1	1
	1	1

Employment costs

Directors Wages

	2025	2024
	€	€
	-	-
	-	-
	-	-

3. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

4. Transactions with directors

There were no related party transactions with the directors during the period.

5. Profit & Loss Account

	31 August 2025	31 August 2024
	Profit & Loss	Profit & Loss
	reserve	reserve
	€	€

At the beginning of financial year	4,489	4,702
Profit/(Loss) for the financial year	185	(213)
At end of financial year	4,674	4,489

	31 August 2025	31 August 2024
	Special	Special
	reserve	reserve
	€	€

At the beginning of financial year	4,518	4,518
At end of financial year	4,518	4,518
	4,518	4,518

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Notes to the abridged financial statements
for the financial year ended 31 August 2025

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- 6. Special Reserve**
The Special Reserve arose as a result of assets on hand at the commencement of the company prior to incorporation of the company. These assets were donated by members and include assets with a net value of €2242 on commencement purchased by the directors, Joy Ubogu and Nath Ubogu for the company.
- 7. Related party transactions**
Ultimate Controlling Party
The members of Christ Life Assurance International Ministry as listed in "Directors and other information" page are considered the ultimate controlling parties.
Key management Personal compensation
The directors remuneration represents the total compensation paid to key management personnel. No wages were paid to management personnel during the year.
Other related party transactions
All other related party transactions are disclosed under Directors remuneration and transactions notes 2, 3 and 4.
- 8. Post balance sheet events**
There are no material post balance sheet events.
- 9. Company Limited by Guarantee**
The company is one limited by guarantee not having a share capital.
- 10. Accounting Periods**
The current accounts are for a full year. The comparative accounts are for a full year.