

Company registration number: 742554

**Jesus for all Nations Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 30 June 2025

Jesus for all Nations Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Contents

	Page
Directors and other information	1
Directors' report	2 - 3
Directors' responsibilities statement	4
Accountants report	5
Statement of financial activities	6
Reconciliation of funds	7
Balance sheet	8 - 9
Statement of cash flows	10
Notes to the financial statements	11 - 15
Detailed statement of financial activities	16 - 17

Jesus for all Nations Company Limited by Guarantee
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Directors and other information

Directors	Joseph Forsuh Dorothy Forsuh Noeline Makaza Lydia Adeyemo
Secretary	Dorothy Forsuh
Company registration number	742554
Registered office	Main Street Balla Castlebar Co Mayo
Accountants	CSNA Chartered Certified Accountants 4 Newcastle Manor Green Newcastle Co Dublin

**Jesus for all Nations Company Limited by Guarantee
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Directors' report

The directors present their annual report and the financial statements of the company for the financial year ended 30 June 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Joseph Forsuh
Dorothy Forsuh
Noeline Makaza
Lydia Adeyemo

Principal activities

The principal activity of company is to advance religion by operating church services on a weekly basis and by preaching, teaching, and propagating the gospel of our Lord Jesus Christ

Development and performance

During the year the company was involved in the training and education of Christians on biblical principles and doctrines, leadership development, church management and administration, preaching and pastoral finance in Ministries, evangelism and Christian counselling and in doing so undertaking, providing and carrying out any service deemed necessary or advantageous in promoting the objects of the company.

Principal risks and uncertainties

The directors have identified that the key risks and uncertainties the company faces relate to retention of membership and financial sustainability.

The company mitigates these risks as follows:

- The company continually monitors its level of activity, prepares and monitors its budgets, targets and projections.
- A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital by the company.
- Internal control risks are minimised by the implementation of financial policies and procedures which controls the authorisation of all transaction and projects.
- The company continually engages in program of activities to attract new members.

The company closely monitors emerging changes to regulation and legislation on an ongoing basis.

Likely future developments

The company will continue to be involved in activities to further promote its main objects.

Events after the end of the reporting period

There have been no significant events affecting the company since the year end.

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Directors' report (continued)

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the company's registered office.

This report was approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

Joseph Forsuh
Director

Dorothy Forsuh
Director

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Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Jesus for all Nations Company Limited by Guarantee
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**Report to the board of directors on the preparation of the
financial statements of Jesus for all Nations Company Limited by Guarantee**

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Jesus for all Nations Company Limited by Guarantee for the financial year ended 30 June 2025 which comprise the statement of financial activities, reconciliation of funds, balance sheet, statement of cash flows and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Jesus for all Nations Company Limited by Guarantee, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Jesus for all Nations Company Limited by Guarantee and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/uk/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jesus for all Nations Company Limited by Guarantee and its board of directors as a body for our work or for this report.

It is your duty to ensure that Jesus for all Nations Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and statement of financial activities of Jesus for all Nations Company Limited by Guarantee. You consider that Jesus for all Nations Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Jesus for all Nations Company Limited by Guarantee. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CSNA

Chartered Certified Accountants
4 Newcastle Manor Green
Newcastle
Co Dublin

Date: 23 January 2026

**Jesus for all Nations Company Limited by Guarantee
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**Statement of financial activities
for the financial year ended 30 June 2025**

	Note	2025	2024
		€	€
Income	4	4,960	16,946
Total Income		<u>4,960</u>	<u>16,946</u>
Expenditure		(11,403)	(9,242)
Net income / (expenditure)	5	<u>(6,443)</u>	<u>7,704</u>
Net income / (expenditure) for the financial year		<u><u>(6,443)</u></u>	<u><u>7,704</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 11 to 15 form part of these financial statements.

**Jesus for all Nations Company Limited by Guarantee
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**Reconciliation of funds
for the financial year ended 30 June 2025**

	2025	2024
	€	€
Net income / (expenditure) for the financial year	(6,443)	7,704
Funds brought forward at the start of the financial year	<u>7,704</u>	<u>-</u>
Funds carried forward at the end of the financial year	<u><u>1,261</u></u>	<u><u>7,704</u></u>

Jesus for all Nations Company Limited by Guarantee
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Balance sheet
As at 30 June 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6	480		222	
		480	480	222	222
Current assets					
Cash and cash equivalents		1,081		7,782	
		1,081		7,782	
Creditors: amounts falling due within one year	7	(300)		(300)	
Net current assets			781		7,482
Total assets less current liabilities			1,261		7,704
Net assets			1,261		7,704
Funds					
Income funds	9		1,261		7,704
Members funds			1,261		7,704

We, as directors of Jesus for all Nations Company Limited by Guarantee state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of Jesus for all Nations Company Limited by Guarantee state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 11 to 15 form part of these financial statements.

**Jesus for all Nations Company Limited by Guarantee
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**Balance sheet (continued)
As at 30 June 2025**

These financial statements were approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

Joseph Forsuh
Director

Dorothy Forsuh
Director

The notes on pages 11 to 15 form part of these financial statements.

Jesus for all Nations Company Limited by Guarantee
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Statement of cash flows
for the financial year ended 30 June 2025

	2025	2024
	€	€
Cash flows from operating activities		
Net income / (expenditure) for the financial year	(6,443)	7,704
<i>Adjustments for:</i>		
Depreciation of tangible assets	134	56
Accrued expenses/(income)	-	300
Cash generated from operations	<u>(6,309)</u>	<u>8,060</u>
Net cash (used in)/from operating activities	<u>(6,309)</u>	<u>8,060</u>
 Cash flows from investing activities		
Purchase of tangible assets	<u>(392)</u>	<u>(278)</u>
Net cash used in investing activities	<u>(392)</u>	<u>(278)</u>
 Net increase/(decrease) in cash and cash equivalents	(6,701)	7,782
Cash and cash equivalents at beginning of financial year	<u>7,782</u>	<u>-</u>
Cash and cash equivalents at end of financial year	<u><u>1,081</u></u>	<u><u>7,782</u></u>

**Jesus for all Nations Company Limited by Guarantee
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**Notes to the financial statements
for the financial year ended 30 June 2025**

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the company.

Income

Income is the total tithes, offerings, donations and building grants during the year.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Jesus for all Nations Company Limited by Guarantee
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Notes to the financial statements (continued)
for the financial year ended 30 June 2025

2. Accounting policies (continued)

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, cash at bank and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3. Limited by guarantee

The Company is Limited by guarantee, with no share capital

**Jesus for all Nations Company Limited by Guarantee
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**Notes to the financial statements (continued)
for the financial year ended 30 June 2025**

4. Income

Income arises from:

	2025	2024
	€	€
Tithes, offering and donations	4,960	16,946

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland.

5. Net income / (expenditure)

Net income / (expenditure) is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	134	56

Jesus for all Nations Company Limited by Guarantee
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Notes to the financial statements (continued)
for the financial year ended 30 June 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	278	278
Additions	392	392
At 30 June 2025	<u>670</u>	<u>670</u>
Depreciation		
At 1 July 2024	56	56
Charge for the financial year	134	134
At 30 June 2025	<u>190</u>	<u>190</u>
Carrying amount		
At 30 June 2025	<u>480</u>	<u>480</u>
	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2023	-	-
Additions	278	278
At 30 June 2024	<u>278</u>	<u>278</u>
Depreciation		
At 1 July 2023	-	-
Charge for the financial year	56	56
At 30 June 2024	<u>56</u>	<u>56</u>
Carrying amount		
At 30 June 2024	<u>222</u>	<u>222</u>

**Jesus for all Nations Company Limited by Guarantee
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**Notes to the financial statements (continued)
for the financial year ended 30 June 2025**

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Accruals	300	300
	<u>300</u>	<u>300</u>

8. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2025	2024
	€	€
Financial assets measured at amortised cost		
Cash and cash equivalents	1,081	7,782
	<u>1,081</u>	<u>7,782</u>
Financial liabilities measured at amortised cost		
Accruals	300	300
	<u>300</u>	<u>300</u>

9. Funds

This represents accumulated income funds of the company.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 23 January 2026.

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The following pages do not form part of the statutory accounts.

Jesus for all Nations Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Detailed statement of financial activities
for the financial year ended 30 June 2025

	2025	2024
	€	€
Income		
Tithes, offering and donations	4,960	16,946
	<u>4,960</u>	<u>16,946</u>
Total Income	<u>4,960</u>	<u>16,946</u>
Expenditure		
Telephone	(110)	-
Rent payable	(1,220)	(1,210)
Light and heat	-	(790)
Printing, postage and stationery	(144)	(791)
Advertising	-	(821)
Outreach	(4,665)	(2,340)
Motor expenses	(2,882)	(2,097)
Gifts and welfare	(700)	-
Entertaining	(1,148)	(629)
Accountancy fees	(300)	(300)
Bank charges	(2)	(6)
General expenses	(98)	(202)
Depreciation of tangible assets	(134)	(56)
	<u>(11,403)</u>	<u>(9,242)</u>
Net income / (expenditure)	<u>(6,443)</u>	<u>7,704</u>