

Company Number: 651329

Jesus Is Lord Global Ministry Ireland
Annual Report and Financial Statements
for the financial year ended 6 December 2025

Phelan & Co Chartered Accountants Ltd
Statutory Audit Firm
63 Mount Merrion Avenue
Blackrock
Co.Dublin
A94 Y6W3

Jesus Is Lord Global Ministry Ireland

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Jesus Is Lord Global Ministry Ireland
DIRECTORS AND OTHER INFORMATION

Directors	Meg Nunez Paul Romero Dianne Lagman
Company Secretary	Meg Nunez
Company Number	651329
Registered Office and Business Address	289 Castle Curragh Heath Blanchardstown Dublin15 D15 NH67
Auditors	Phelan & Co Chartered Accountants Ltd 63 Mount Merrion Avenue Blackrock Co.Dublin A94 Y6W3
Bankers	AIB Bank West End Retail Park, Blanchardstown, Co Dublin

Jesus Is Lord Global Ministry Ireland

DIRECTORS' REPORT

for the financial year ended 6 December 2025

The directors present their report and the audited financial statements for the financial year ended 6 December 2025.

Principal Activity and Review of the Business

The company's principle activity is to represent the Church community of Jesus is Lord GLobal Minstry. in Ireland. Jesus Is Lord Global Ministry was birthed in 1983, in the Middle East country of Kingdom of Saudi Arabia, the cradle and guardian of Islam, where people of different nationalities and beliefs meet.

We are a non-denominational, BIBLE based, CHRIST centered Church based in the St John BOSco Youth Centre, Drimnagh Dublin 9.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 6 December 2025.

Financial Results

The surplus for the financial year amounted to €90,398 (2024 - €95,264).

At the end of the financial year, the company has assets of €334,193 (2024 - €243,795) and liabilities of €3,383 (2024 - €3,383). The net assets of the company have increased by €90,398.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Meg Nunez
Paul Romero
Dianne Lagman

The secretary who served throughout the financial year was Meg Nunez.

There were no changes in shareholdings between 6 December 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Church members are kept as fully informed as practicable about developments within the organisation.

Charitable Status

The company has applied for Registered Charity status in compliance with its obligations under the Charities Acts and the Charities Regulator has indicated the process is nearing finalisation. On this basis, the directors are confident a Charity Registration Number will be allocated to the company within weeks. Once registered with the Charities Regulator, the directors will be able to obtain a charitable tax exemption number from Revenue.

Post Statement of Financial Position Events

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

Auditors

Phelan & Co Chartered Accountants Ltd, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

SCC Chartered Accountants resigned as auditors during the financial year and the directors appointed Phelan & Co Chartered Accountants Ltd, to fill the vacancy.

Jesus Is Lord Global Ministry Ireland

DIRECTORS' REPORT

for the financial year ended 6 December 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 289 Castle Curragh Heath, Blanchardstown, Dublin15, D15 NH67.

Signed on behalf of the board

Meg Nunez
Director

Dianne Lagman
Director

12 January 2026

Jesus Is Lord Global Ministry Ireland

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 6 December 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements 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 surplus or deficit 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 and enable the financial statements to be readily and properly audited. 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Meg Nunez
Director

Dianne Lagman
Director

12 January 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of Jesus Is Lord Global Ministry Ireland

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Jesus Is Lord Global Ministry Ireland ('the company') for the financial year ended 6 December 2025 which comprise the Income Statement, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 6 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Emphasis of Matter

In forming our opinion, which is not qualified, we advise that our appointment arises as result of late filing with the Companies Registration Office on 20 March 2024 of the Company's annual return for ARD 6 December 2023 and associated abridged financial statements for the year ended 6 December 2023 due to an oversight by the directors which caused the company to lose its audit exemption. In consequence, the directors then appointed Phelan & Co to audit the company's statutory financial statements. Due to the voluntary nature of donations, it was not possible to carry out verification of donations at church services albeit we were able to verify the income lodged to the bank account.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Jesus Is Lord Global Ministry Ireland

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Damian Phelan FCA
for and on behalf of
PHELAN & CO CHARTERED ACCOUNTANTS LTD
Statutory Audit Firm
63 Mount Merrion Avenue
Blackrock
Co. Dublin
A94 Y6W3

12 January 2026

Jesus Is Lord Global Ministry Ireland

INCOME STATEMENT

for the financial year ended 6 December 2025

	Notes	2025 €	2024 €
Income		185,638	184,527
Expenditure		(95,240)	(89,263)
Surplus for the financial year		<u>90,398</u>	<u>95,264</u>
Total comprehensive income		<u><u>90,398</u></u>	<u><u>95,264</u></u>

Approved by the board on 12 January 2026 and signed on its behalf by:

Meg Nunez
Director

Dianne Lagman
Director

Jesus Is Lord Global Ministry Ireland

STATEMENT OF FINANCIAL POSITION

as at 6 December 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		334,193	243,795
Creditors: amounts falling due within one year	6	<u>(3,383)</u>	<u>(3,383)</u>
Net Current Assets		<u>330,810</u>	<u>240,412</u>
Total Assets less Current Liabilities		<u><u>330,810</u></u>	<u><u>240,412</u></u>
Reserves			
Retained surplus		<u>330,810</u>	<u>240,412</u>
Equity attributable to owners of the company		<u><u>330,810</u></u>	<u><u>240,412</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 12 January 2026 and signed on its behalf by:

Meg Nunez
Director

Dianne Lagman
Director

Jesus Is Lord Global Ministry Ireland
STATEMENT OF CASH FLOWS

for the financial year ended 6 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		90,398	95,264
		<hr/>	<hr/>
		90,398	95,264
Cash generated from operations		90,398	95,264
		<hr/>	<hr/>
Net increase in cash and cash equivalents		90,398	95,264
Cash and cash equivalents at beginning of financial year		243,795	148,531
		<hr/>	<hr/>
Cash and cash equivalents at end of financial year	5	334,193	243,795
		<hr/> <hr/>	<hr/> <hr/>

Jesus Is Lord Global Ministry Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 6 December 2025

1. General Information

Jesus Is Lord Global Ministry Ireland is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 651329. The registered office of the company is 289 Castle Curragh Heath, Blanchardstown, Dublin15, D15 NH67 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 6 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

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

Employee benefits

The company does not operate a pension scheme.

Taxation

The company is a religious organisation. In the opinion of the directors, the Company, being a not-for-profit entity is not within the charge to Corporation Tax. The Company has applied for a Registered Charity Registered Charity Number (RCN) and a charitable tax exemption number (CHY) from Revenue to regularise its compliance obligations.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Employees

The company has no employees.

Jesus Is Lord Global Ministry Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 6 December 2025

5. Cash and cash equivalents	2025	2024
	€	€
Cash and bank balances	334,193	243,795
	<u> </u>	<u> </u>
6. Creditors	2025	2024
Amounts falling due within one year	€	€
Accruals	3,383	3,383
	<u> </u>	<u> </u>

7. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

8. Capital commitments

The company had no material capital commitments at the financial year-ended 6 December 2025.

9. Events After the End of the Reporting Period

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 January 2026.

JESUS IS LORD GLOBAL MINISTRY IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 6 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Jesus Is Lord Global Ministry Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 6 December 2025

	2025 €	2024 €
Income	185,638	184,527
Expenditure		
Instruments and equipment	7,850	1,444
Media and other team expenses	4,068	-
Rent payable	29,270	15,165
Insurance	735	730
Travelling expenses	6,862	21,866
Bank charges	760	701
Canteen	-	3,417
Staff welfare	-	279
General expenses	10,023	6,974
Love Gifts	20,743	20,987
Charitable donations	14,929	17,700
	95,240	89,263
Net surplus	90,398	95,264