

**WORLD CHURCH OF MESSIAH - IRELAND COMPANY LIMITED BY  
GUARANTEE**

Abridged Unaudited Financial Statements  
for the financial year ended 31 July 2025

**WORLD CHURCH OF MESSIAH- IRELAND COMPANY LIMITED BY GUARANTEE**  
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**WORLD CHURCH OF MESSIAH- IRELAND COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION**

as at 31 July 2025

	2025 €	2024 €
Current assets	<b>19,085</b>	16,425
<b>Net Current Assets</b>	<b>19,085</b>	16,425
<b>Total Assets less Current Liabilities</b>	<b>19,085</b>	16,425
Provisions for liabilities	-	-
<b>Net Liabilities</b>	<b>19,085</b>	16,425
<b>Reserves</b>	<b>(19,085)</b>	(16,425)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of WORLD CHURCH OF MESSIAH - IRELAND COMPANY LIMITED BY GUARANTEE, state that -  
(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorized for issue on 26th March 2026 and signed on its behalf by:**

**Eduardo Alberto De Souza Neto**  
Director

**Joaquim Donha Artero**  
Director

# WORLD CHURCH OF MESSIAH- IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

WORLD CHURCH OF MESSIAH - IRELAND COMPANY LIMITED BY GUARANTEE is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Unit 7, Argyle Square, Morehampton Road, Dublin 4, Ireland which is also the principal place of business of the company. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Income

Turnover comprises the monetary value of donations received from patrons.

#### Provisions

Provisions are recognized when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the income and expenditure account.

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. Appropriation of Income Statement

	2025	2024
	€	€
(Deficit)/Surplus retained brought forward	(1,198)	(3,783)
(Deficit) / Surplus for the financial year	<u>2,659</u>	<u>(2585)</u>
<b>Deficit carried forward</b>	<b><u>1,461</u></b>	<b><u>-(1,198)</u></b>

### 4. Post-Balance Sheet Events

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

**WORLD CHURCH OF MESSIAH- IRELAND COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

continued

**5. Approval of financial statements**

The financial statements were approved and authorized for issue by the board of directors on 26<sup>th</sup> March 2026.