

**JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

# **JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

<b>Content</b>	<b>Page</b>
Firm's Information	1
Profit and Loss Account	2
Balance Sheet	3
Notes to the Accounts	4 - 5
The following page does not form part of the Statutory Accounts	
Appendix	
Trading and Profit and Loss Account	6

**JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

**Directors** THOMAS SACKEY  
MICHAEL OLUBUKOLA OKURIBIDO  
EDWARD DEDE DONKWOR  
JEMIMA AKOSUA SACKEY  
ZAINAB NDIDIAMAKA BANGURA  
SIMON KOFI SACKEY  
STEPHEN SAFO

**Secretary** THOMAS SACKEY

**Address** 3 SPRINGFIELD COURT  
NUN'S WALK  
DROGHEDA  
COUNTY LOUTH

**Accountants** ALANI IDOWU & CO T/A WOLLYDEE ASSOCIATES  
CHATERED CERTIFIED ACCOUNTANT  
1 THE RISE MAIN STREET  
BLANCHARDSTOWN  
DUBLIN 15

**Bank** BANK OF IRELAND  
DROGHEDA

# **JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

## **Trustees' Responsibilities in Relation to the Financial Statements**

Law applicable to charities in Republic of Ireland requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

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THOMAS SACKEY

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EDWARD DEDE DONKOR

# **JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

## **INDEPENDENT ACCOUNTANTS REPORT**

We have prepared the financial statements of Joy Christian Chapel International Limited for the period ended 31 december 2024 which comprise the Statement of Financial Activities, Balance Sheet and the related notes set out on pages 7 to 9. These financial statements have been prepared under the historic cost convention and the accounting policies set out on page 7.

This report is made solely for the trustees in accordance with Section 44 Charities Act 1993. Our accounting work has been undertaken so that we might state to the Trustees those matters we are required to state to them in our accountants' report and for no other purposes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees of the Association, for our accounting work, for this report, or for the opinion we have formed.

### **Respective Responsibilities of Trustees and Accountants**

The trustees' responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and Republic of Ireland Accounting Standards are set out in the Statement of Trustees' Responsibilities on page 2.

Our responsibilities is to prepare the financial statements in accordance with relevant legal and regulatory requirements and Republic of Ireland Standards.

We report to the trustees our opinion whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the Trustees' Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for the preparation of the financial statements.

We read the information contained in the Trustees' Annual Report and consider whether it is consistent with the financial statements. We consider the implication for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

We have prepared the financial statements with the Republic of Ireland Accounting Standards issued by the Accounting Standards Board. The preparation include examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

## **JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

### **INDEPENDENT ACCOUNTANTS REPORT (continued)**

We planned and performed our preparation so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluate the overall adequacy of the presentation of information in the financial statements.

In our opinion, the financial statements give a true and fair view of the state of affairs of the charity as at 31st December 2023 and of its incoming resources and application of resources for the period then ended and have been properly prepared in accordance with the Charities Act 1993.

WOLLYDEE ASSOCIATES  
CERTIFIED CHARTERED ACCOUNTANT  
1 THE RISE MAIN STREET  
BLANCHARDSTOWN  
DUBLIN 15

Dated: 28th February 2026

**JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

INCOME AND EXPENDITURE  
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	<b>2025</b>	<b>2024</b>
	€	€
INCOME	21,179	19,296
Direct Costs	-	-
	<hr/>	<hr/>
Gross Profit	21,179	19,296
Administrative cost	19,680	19,835
<b>Profit for the period</b>	<u><u>1,499</u></u>	<u><u>(539)</u></u>

**JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2025**

	<b>2025</b>			<b>2024</b>
	€	€	€	€
<b>Fixed Assets</b>				
Tangible Fixed Aseets		-		-
<b>Current Assets</b>				
Debtors				
Cash at Bank	<u>960</u>		<u>753</u>	
	960		753	
<b>Current Liabilities</b>				
Creditors:				
Amounts falling due within one year		-		-
<b>Net Current Liabilities</b>		<u>960</u>		<u>753</u>
<b>Total Assets Less</b>		<u><u>960</u></u>		<u><u>753</u></u>

Financed by:

**CAPITAL ACCOUNT**

	<b>2024</b>	
	Total	Total
Balance Brought Forward	-539	0
Excess for the year	1,499	(539)
	<u>960</u>	<u>(539)</u>
	<u><u>960</u></u>	<u><u>(539)</u></u>

We as directors of Joy Christian Chapel International state that: (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the companies Act 2014.

(b) the company is availing itself of the exemption on the ground that the conditions specified in s.358 are satisfied

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)

(d) 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 such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statement so far as they are applicable to the company.

Approved by the trustees on 28th of February 2026 and signed on its behalf by:

\_\_\_\_\_  
THOMAS SACEY

\_\_\_\_\_  
EDWARD DEDE DONKOR

# JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### 1. Principal Accounting Policies

#### a. Accounting Convention

The financial statements are prepared under the historic cost convention. In preparing the financial statements, the charity follows the best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2000) issued in October 2000.

To comply fully with The Statement of Recommended Practice, would require investments to be accounted for at valuation. The trustees are of the opinion that since the investments are held for the long term, it would be inappropriate to account for unrealised gains and losses for the period.

Therefore investments have been accounted for at historical cost. This is the only exception to compliance with The Statement of Recommended Practice. The market value of the investments is disclosed.

- b. Income from members is credited to the income in the year in which it is receivable by the Association. All other income is credited to income in the year in which it is received on a cash basis.
  - c. Donations to other charities are charged in the year when the offer is conveyed to the recipients except in those cases where the offer is conditioning, such as donations or grants being recognised as expenditure when the conditions attached are fulfilled.
  - d. Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.
  - e. Tangible Fixed Assets
- The tangible assets are stated at cost less depreciation. The general policy is to provide depreciation on fixed assets on a reducing balance method over their estimated useful lives. No depreciation is charged in the year in which the assets are sold or scrapped.

Tangible fixed assets are depreciated at rates appropriate to the assets concerned.

Equipments	25%
Furniture and Fixtures	20%
Motor Van	25%

**JOY CHRISTIAN CHAPEL INTERNATIONAL LIMITED BY GUARANTEE**

INCOME AND EXPENDITURE  
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025		2024	
	€	€	€	€
<b>TURNOVER</b>		21,179		19,296
Gross Profit		<u>21,179</u>		<u>19,296</u>
Less: Administrative Costs				
Rent	14,767		14,767	
Lightning & Heating	1,028		1,308	
Bank Charges	174		222	
Accountancy fee	150		150	
Donation and Others	2,402		1,402	
Phone	1,159		1,986	
Total Expenses	<u>19,680</u>		<u>19,835</u>	
<b>Excess of Income over expenditure</b>		<u><u>1,499</u></u>		<u><u>(539)</u></u>















