

ASSEMBLEIA DE DEUS DE LONDRES

England & Wales · Charity number 1121287

Details

Status	Registered
Legal form	Charitable company
Company number	05999418
Registered	2007-10-18
Register	View on the Charity Commission register

Contact

Address	155 Acton Lane Londson NW10 7NJ
Phone	02088386621
Email	admin@alondres.com
Website	www.adlondres.org

Activities

Objects: 4.1. TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT;4.2. TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIMETHINK FIT; AND4.3. TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: RELIGIOUS ACTIVITIES

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM OR THE WORLD
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£435,445	£488,593	-	-
2023-03-31	£394,700	£465,878	-	-
2022-03-31	£443,356	£406,841	-	-
2021-03-31	£501,802	£381,079	£1,922,156	4
2020-03-31	£553,428	£576,164	£1,801,433	4

Trustees

Name	Role	Appointed
Deborah Proops		2014-07-04
Reginaldo Alves de Souza		2023-07-04
Rev Wesley Nascimento Alves		

Accounts

Assembleia De Deus Londres

Charity No. 1121287

Company No. 05999418

Trustees' Report and Unaudited Accounts

31 March 2024

9
WA.
AS.

Assembleia De Deus Londres
Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5 to 5
Statement of Financial Activities	6 to 6
Summary Income and Expenditure Account	7 to 7
Balance Sheet	8 to 8
Statement of Cash flows	9 to 9
Notes to the Accounts	10 to 17
Detailed Statement of Financial Activities	18 to 20

9
W.
AS.

Assembleia De Deus Londres

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05999418

Charity No. 1121287

Registered Office

155 Acton Lane
London
NW10 7NJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

W.N.P. Alves
D. Proops
R.A.D. Souza

Company Secretary

A.L.D. Macedo Scolari

Accountants

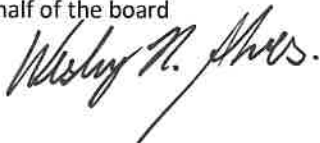
DNS Accountants
Chartered Accountants
DNS House
382 Kenton Road
Harrow
HA3 8DP

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

W.N.P. Alves
Trustee



12 May 2025



Assembleia De Deus Londres

Report of the Trustees

For the period ended 31 March 2024

The trustees present their report and the final statements for the period ended 31 March 2024. The Trustees who served during the period and up to the date of this report are set out on page 1 of the financial statements.

Structure, Governance and Management

The body responsible for the management of the Charity is the Board of Trustees. The Board of Trustees meet regularly to manage its affairs. Assembleia de Deus de Londres remains a registered charity (No. 1121287) while it is also a Limited Company by Guarantee (Company No. 05999418), allowing it to operate under an incorporated status.

Board of Trustees

The Board of Trustees who served during the year 2023/2024 are listed on page 1 of the financial statements. Trustees are appointed or removed by the members at the annual general meeting.

Operation

The Trustees oversee the charity's day-to-day management. There is one full-time administrator (company secretary) and a senior minister who regularly communicates with the trustees and helps coordinate daily operations. The charity also has a small number of full- and part-time employees and is immensely grateful for the ongoing support of its many volunteers throughout the year.

Objectives and Activities

1. Advancing the Christian religion through the proclamation and furtherance of the Gospel of God regarding His son Jesus Christ the Lord, along with the preaching and teaching of the Word of God by the Church, in accordance with the statement of fundamental truths of the Assemblies of God in Great Britain and Ireland.
2. Pursuing any other charitable purposes that support the above objective.
3. Continuing and furthering the charitable work of the Church in line with its doctrinal Statement.
4. Promoting religious observances and teachings as represented by Assemblies of God beliefs

Achievements and Performance

The Church's financial accounts show a consistent match between income and expenditure. Although voluntary income and attendance continue to reflect the effects of the post-pandemic landscape, the year concluded with a positive financial balance. This continued surplus gives the trustees confidence to press forward into the future with faith and resilience.

As part of its commitment to positively impacting the local community and its members, the church organized multiple special events during the year. These events provide opportunities for engagement, fellowship, and the development of healthier lifestyles and values. Despite limitations and adjustments in recent years, the church maintained its mission to serve and support the community.

Charity Future

The charity continues to assess and improve its working methods to ensure it remains effective and impactful. It stays dedicated to upholding high standards across all areas—spiritual, legal, financial, and operational.

The charity also maintains its long-standing support for Christian families engaged in missionary work abroad, particularly in financially disadvantaged regions, viewing this as central to its mission of advancing the Christian faith globally.

Risk Management

The trustees regularly review major risks. Adequate reserves are maintained, and internal controls are reviewed annually to ensure resilience against adverse conditions. Operational and financial risks have been assessed, and procedures are in place to mitigate them.



Restricted Funds

The charity manages funds specifically designated for certain projects. If such projects remain incomplete or have been terminated, the funds are returned to donors unless permission has been granted to repurpose the donation. During this financial year, the charity received £ £65,596 in restricted income and incurred equivalent expenditures, resulting in a nil balance of restricted funds at year-end.

Fixed Assets

Movements in tangible fixed assets are outlined in the accounts. During the year, the charity invested a total of £175,894 in property, plant, and equipment.

Funds Available

The charity's unrestricted general funds at year-end amounted to £2,039,149 inclusive of revaluation reserve on investment property £204,804, indicating adequate resources to continue operating all principal activities for the medium term. The trustees consider the financial health of the charity to be satisfactory.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable laws and UK Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires trustees to prepare financial statements that provide a true and fair view of the charity's financial activities and its financial position at year-end. In preparing these financial statements, trustees must:

- Select and consistently apply appropriate accounting policies;
- Make reasonable and prudent judgements and estimates; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to assume the charity will continue.

The trustees are also responsible for:

- Maintaining adequate accounting records;
- Ensuring the financial statements comply with the Charities Act 2011; and
- Protecting the charity's assets and taking appropriate measures to prevent and identify fraud and other irregularities.

Approval

This report has been approved by the Board of Trustees on 12 May 2025 and signed on its behalf by:


W N Alves
Trustee



Assembleia De Deus Londres

Independent Examiner's Report

Independent Examiner's Report to the trustees of Assembleia De Deus De Londres

I report to the charity trustees on my examination of the financial statements of Assembleia De Deus De Londres for the year ended 31 March 2024

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2011.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DNS Associates
Chartered Management Account
382 Kinton Road
Harrow, Middlesex
HA3 8DP
12 May 2025


SUMIT AGARWAL ACMA
CHARTERED MANAGEMENT ACCOUNTANT
DNS ACCOUNTANTS LTD
DNS HOUSE, 382 KENTON ROAD
HARROW, MIDDLESEX HA3 8DP
TEL: 033 0088 6686
FAX: 020 8907 8442


M.
A.S.

Assembleia De Deus Londres
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments				
from:				
Donations and legacies	4	327,116	327,116	269,084
Charitable activities	5	77,986	77,986	91,043
Investments	6	1,208	1,208	259
Other	7	29,135	29,135	34,313
Total		435,445	435,445	394,699
Expenditure on:				
Raising funds	8	3,323	3,323	26,850
Other	9	485,270	485,270	439,027
Total		488,593	488,593	465,877
Net gains on investments		-	-	-
Net expenditure	10	(53,148)	(53,148)	(71,178)
Net movement in funds		(53,148)	(53,148)	(71,178)
Reconciliation of funds:				
Revaluation reserve		202,804	204,804	
Total funds brought forward		1,887,493	1,887,493	1,958,671
Total funds carried forward		2,039,149	2,039,149	1,887,493

9
W.
A.S.

Assembleia De Deus Londres
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	434,237	394,440
Interest and investment income	1,208	259
Gross income for the year	435,445	394,699
Expenditure	343,831	376,546
Interest payable	61,548	41,014
Depreciation and charges for impairment of fixed assets	83,514	48,317
Total expenditure for the year	488,593	465,877
Net expenditure before tax for the year	(53,148)	(71,178)
Net expenditure for the year	(53,148)	(71,178)


 Mt.
 Ps.

Assembleia De Deus Londres**Balance Sheet****at 31 March 2024**

Company No.	05999418	Notes	2024	2023
			£	£
Fixed assets				
Tangible assets		12	1,996,046	1,903,364
Investments Property		13	675,000	470,196
			<u>2,671,046</u>	<u>2,373,560</u>
Current assets				
Debtors		14	56,711	58,651
Cash at bank and in hand			58,801	250,077
			<u>115,512</u>	<u>308,728</u>
Creditors: Amount falling due within one year		16	(136,164)	(102,190)
Net current assets/(liabilities)			<u>(20,652)</u>	<u>206,538</u>
Total assets less current liabilities			2,650,394	2,580,098
Creditors: Amounts falling due after more than one year		17	(611,245)	(692,605)
Net assets excluding pension asset or liability			<u>2,039,149</u>	<u>1,887,493</u>
Total net assets			<u>2,039,149</u>	<u>1,887,493</u>
The funds of the charity				
Restricted funds		18		
Unrestricted funds		18		
General funds			1,834,345	1,887,493
			<u>1,867,014</u>	<u>1,887,493</u>
Revaluation Reserves			204,804	
Total funds			<u>2,039,149</u>	<u>1,887,493</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

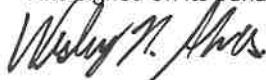
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 12 May 2025

And signed on its behalf by:



W.N.P. Alves
Trustee

12 May 2025



D. Froops
Trustee



A.L.D.M. Scolari
Secretary



Assembleia De Deus Londres
Statement of Cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net Income/(expenditure) per Statement of Financial Activities	(53,148)	(71,178)
Adjustments for:		
Depreciation of property, plant and equipment	83,214	23,239
Dividends, interest and rents from investments	(30,343)	(34,572)
Decrease/(Increase) in trade and other receivables	1,940	8,207
Increase in trade and other payables	(7,884)	(116,822)
Net cash used in operating activities	<u>(6,221)</u>	<u>(191,126)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(175,894)	
Dividends, interest and rents from investments	30,343	34,572
Net cash (used in)/from investing activities	<u>(145,551)</u>	<u>34,572</u>
Cash flows from financing activities		
Repayment of borrowings and payable	(35,384)	205,851
Repayment of obligations under finance lease and hire purchase contract		(3,149)
Net cash (used in)/from financing activities	<u>(35,384)</u>	<u>202,702</u>
Net (decrease)/increase in cash and cash equivalents	17,648	46,148
Cash and cash equivalents at the beginning of the year	239,564	171,037
Cash and cash equivalents at the end of the year	<u>257,212</u>	<u>217,185</u>
Components of cash and cash equivalents		
Cash and bank balances	58,801	252,777
Bank overdrafts	(6,391)	(10,513)
	<u>52,410</u>	<u>242,264</u>

9
W.
A.S.

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Assembleia De Deus Londres

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on 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 borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

9
M.
A.S.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

01
M.
AS.

Assembleia De Deus Londres
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	269,084	269,084
Charitable activities	91,043	91,043
Investments	259	259
Other	34,313	34,313
Total	394,699	394,699
Expenditure on:		
Raising funds	26,850	26,850
Other	439,027	439,027
Total	465,877	465,877
Net income	(71,178)	(71,178)
Net income before other gains/(losses)	(71,178)	(71,178)
Other gains and losses:		
Net movement in funds	(71,178)	(71,178)
Reconciliation of funds:		
Total funds brought forward	1,958,671	1,958,671
Total funds carried forward	1,887,493	1,887,493

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Collections by cash	261,520	261,520	269,084
Restricted Fund	65,596	65,596	
	327,117	327,117	269,084

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Gift aid tax claimed	77,986	77,986	91,043

09
1st.
AS.

Assembleia De Deus Londres
Notes to the Accounts

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest received	1,208	1,208	259
	<u>1,208</u>	<u>1,208</u>	<u>259</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Letting/hire income	29,135	29,135	34,313
	<u>29,135</u>	<u>29,135</u>	<u>34,313</u>

8 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Collections by cash	3,323	3,323	15,371
<i>Investment management costs</i>			
Collections by cash	-	-	11,479
	<u>3,323</u>	<u>3,323</u>	<u>26,850</u>

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Event Expense	16,453	16,453	26,850
General Expense	3,016	3,016	14,705
Bank loan and overdraft interest payable	60,798	60,798	39,848
Other interest payable	750	750	1,166
Employee costs	148,006	148,006	152,800
Motor and travel costs	46,480	46,480	45,675
Premises costs	66,149	66,149	55,407
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	83,214	83,214	48,317
General administrative costs	79,232	79,232	47,443
Legal and professional costs	19,344	19,344	33,667
	<u>523,442</u>	<u>523,442</u>	<u>465,878</u>

9
M.
AS

Assembleia De Deus Londres

Notes to the Accounts

10 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	83,214	48,317

11 Staff costs

	2024	2023
Salaries and wages	134,370	133,634
Social security costs	9,315	14,937
Pension costs	2,812	2,654
	<u>146,497</u>	<u>151,225</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	Equipment	Motor Vehicle	Fixture and Fitting	Property Improvement
	£	£	£	£
Cost or revaluation				
At 1 April 2023	12,531	96,468	367,230	2,178,256
Additions and revaluation	67,429		8,355	100,110
At 31 March 2024	<u>79,960</u>	<u>96,468</u>	<u>375,585</u>	<u>2,278,366</u>
Depreciation and impairment				
At 1 April 2023	11,662	51,526	354,987	332,944
Depreciation charge for the year	23,345	11,236	5,149	43,484
At 31 March 2024	<u>35,007</u>	<u>62,762</u>	<u>360,136</u>	<u>376,428</u>
Net book values				
At 31 March 2024	<u>44,953</u>	<u>33,706</u>	<u>15,449</u>	<u>1,901,938</u>
At 31 March 2023	<u>869</u>	<u>44,942</u>	<u>12,243</u>	<u>1,845,312</u>

13 Investments

	Investments	Total
	Property	
	£	£
Cost or revaluation		
At 1 April 2023	470,196	470,196
Revaluation	204,804	204,804
At 31 March 2024	<u>675,000</u>	<u>675,000</u>
Net book values		
At 31 March 2024	<u>675,000</u>	<u>675,000</u>
At 31 March 2023	<u>470,196</u>	<u>470,196</u>

9
M.
AS.

Assembleia De Deus Londres
Notes to the Accounts

14 Debtors

	2024	2023
	£	£
Other debtors	56,711	36,891
Prepayments and accrued income	-	21,760
	<u>56,711</u>	<u>58,651</u>

15 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	16,147	20,037
Other loans	64,409	18,665
Trade creditors	41,789	35,185
Other taxes and social security	-	(17,326)
Loans from trustees	(1,900)	16,000
Other creditors	15,719	29,629
	<u>136,164</u>	<u>102,190</u>

16 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other bank loans	30,384	39,805
Bank loans and mortgage	580,861	652,800
	<u>611,245</u>	<u>692,605</u>

17 Movement In funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,887,493	435,445	(488,593)	1,834,345
Revaluation Reserve		204,804		204,804
Total funds	<u>1,887,493</u>	<u>640,249</u>	<u>(488,593)</u>	<u>2,039,149</u>

9
W.
A.S.

Assembleia De Deus Londres
Notes to the Accounts

18 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,996,046	1,996,046
Investments	675,000	675,000
Net current assets	(20,652)	(20,652)
Creditors due in more than one year and provisions	(611,245)	(611,245)
	<u>2,039,149</u>	<u>2,039,149</u>

19 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	250,077	(191,276)	58,801
	<u>250,077</u>	<u>(191,276)</u>	<u>58,801</u>
Borrowings	(671,465)	26,195	(645,270)
Bank loans	(49,328)	9,188	(40,140)
	<u>(720,793)</u>	<u>74,052</u>	<u>(685,410)</u>
Net debt	<u>(470,716)</u>	<u>(155,893)</u>	<u>(626,609)</u>

20 Commitments

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company		
amounted to:	<u>2,812</u>	<u>2,654</u>

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

9
W.
A.S.

Assembleia De Deus Londres
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Restricted and Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	261,520	261,520	269,084
Restricted Fund	65,596	65,596	
	<u>327,116</u>	<u>327,116</u>	<u>269,084</u>
Charitable activities			
Gift aid tax claimed	77,986	77,986	91,043
	<u>77,986</u>	<u>77,986</u>	<u>91,043</u>
Investments			
Interest received	1,208	1,208	259
	<u>1,208</u>	<u>1,208</u>	<u>259</u>
Other			
Grants received	29,135	29,135	34,313
	<u>29,135</u>	<u>29,135</u>	<u>34,572</u>
Total income and endowments	435,445	435,445	394,699
Expenditure on:			
Costs of generating donations and legacies	3,323	3,323	15,371
	<u>3,323</u>	<u>3,323</u>	<u>15,371</u>
Investment management costs	-	-	11,479
	<u>-</u>	<u>-</u>	<u>11,479</u>
Total of expenditure on raising funds	3,323	3,323	26,850
Other expenditure			
Event Expense	16,453	16,453	14,705
General Expense	3,016	3,016	-
Bank loan and overdraft interest payable	750	750	1,166
Other interest payable	60,758	60,758	39,848
	<u>81,017</u>	<u>81,017</u>	<u>82,569</u>
Employee costs			
Salaries/wages	65,400	65,400	65,964
Directors' remuneration	68,970	68,970	67,670
Employer's NIC	9,315	9,315	14,937
Pension costs	2,812	2,812	2,654
Staff training	1,509	1,509	1,575
	<u>148,006</u>	<u>148,006</u>	<u>152,800</u>

9
M.
AS

Assembleia De Deus Londres
Detailed Statement of Financial Activities

Motor and Travel cost

	7,336	7,336	4,211
Vehicles - General costs			
Travel and subsistence	39,144	39,144	41,464
	<u>46,480</u>	<u>46,480</u>	<u>45,675</u>
Premises costs			
Rent	-	-	25
Rates	1,367	1,367	3,119
Light, heat and power	24,643	24,643	22,415
Premises cleaning	1,967	1,967	5,360
Premises, repairs and maintenance	38,171	38,171	24,488
	<u>66,159</u>	<u>66,159</u>	<u>55,407</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	43,484	43,484	25,078
Depreciation of equipment	23,345	16,601	4,177
Depreciation of motor vehicle	11,236	11,236	14,981
Depreciation of fixture and fitting	5,149	5,149	4,081
Bad debts	-	-	3,448
Bank charges	2,430	2,430	5,021
Equipment expensed	6,572	6,572	-
Equipment leasing and hire charges	4,291	4,291	154
Equipment repairs and maint			7,346
General insurances	7,472	7,472	5,378
Information and publications	2,447	2,447	910
Postage and couriers	159	159	18
Software, IT support and related costs	4,233	4,233	1,644
Stationery and printing	344	344	327
Subscriptions	6,982	6,982	6,699
Sundry expenses	677	677	11,784
Telephone, fax and broadband	5,454	5,454	4,714
	<u>124,275</u>	<u>124,275</u>	<u>95,760</u>
Legal and professional costs			
Accountancy and bookkeeping	8,544	8,544	9,069
Consultancy and management fees	10,800	10,800	24,598
	<u>19,344</u>	<u>19,344</u>	<u>33,667</u>
Total of expenditure of other costs	<u>485,270</u>	<u>485,270</u>	<u>439,027</u>
Total expenditure	<u>488,593</u>	<u>488,593</u>	<u>465,878</u>
Net gains on investments	-	-	-
	<u>(68,697)</u>	<u>(68,697)</u>	<u>(71,178)</u>
Net expenditure	<u>(68,697)</u>	<u>(68,697)</u>	<u>(71,178)</u>
Net expenditure before other gains/(losses)	<u>(68,697)</u>	<u>(68,697)</u>	<u>(71,178)</u>

9
WA.
AS.

Assembleia De Deus Londres
Detailed Statement of Financial Activities

Other Gains on revaluation of property	204,804	204,804	-
Net movement in funds	151,656	151,656	(71,178)
Reconciliation of funds:			
Total funds brought forward	1,887,493	1,887,493	1,958,671
Total funds carried forward	2,039,149	2,039,149	1,887,493

9
 11.
 12.

Accounts

Assembleia De Deus De Londres

Charity No. 1121287

Company No. 05999418

Trustees' Report and Unaudited Accounts

31 March 2023

01.

MA.

AS.

Assembleia De Deus De Londres
Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6 to 6
Statement of Financial Activities	7 to 7
Summary Income and Expenditure Account	8 to 8
Balance Sheet	9 to 9
Statement of Cash flows	10 to 10
Notes to the Accounts	11 to 19
Detailed Statement of Financial Activities	20 to 22

g
M.
PS.

Assembleia De Deus De Londres
Trustees Annual Report

Assembleia De Deus De Londres

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05999418

Charity No. 1121287

Registered Office

155 Acton Lane
London
NW10 7NJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

W.N. Alves

D. Proops

A.E. Regiori (Resigned 4 July 2023)

Company Secretary

A.L.D.M. Scolari

Accountants

DNS Associates
Chartered Management Account
382 Kenton Road
Harrow, Middlesex
HA3 8DP

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

W.N. Alves

Trustee

27 June 2024



Report of the Trustees

For the period ended 31 March 2023

The trustees present their report and the final statements for the period ended 31 March 2023. The Trustees who served during the period and up to the date of this report are set out on page 1 of the financial statements.

Structure, Governance and Management

The body responsible for the management of the Charity is the Board of Trustees. The Board of Trustees meet regularly to manage its affairs. Assembleia de Deus de Londres remains a registered charity (No. 1121287) while it is also a Limited Company by Guarantee (Company N. 05999418), allowing it to operate under an incorporated status.

Board of Trustees

The Board of Trustees who served during the year 2022/2023 are listed on page 1 of the financial statements. Trustees are appointed or removed by the members at the annual general meeting.

Operation

The Trustees conduct the day to day management of the Charity. There is one full time administrator (company secretary) and a senior minister who manages the day to day administration of the charity and is in regular contact with the trustees. There are a small number of full time and part time employees and the Assembleia de Deus de Londres is very grateful for the help provided by the many volunteers throughout the year.

Objectives and Activities

1. The advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.
2. Such other charitable purposes as shall further the attainment of the above objects of the Church or any of them.
3. The furtherance of the charitable work of the Church consistently with The Statement.
4. The furtherance of the work of the Assemblies of God in Great Britain and Ireland and the promotion of the spiritual teachings and the maintenance of The Statement and the promotion of religious observances that manifest The Statement.

The charity is organized so that the trustees meet regularly to manage its affairs. There is one full time administrator, who manages day-to-day affairs of the charity and is in regular contact with the trustees. There are a number of full time and part time employees and the charity is grateful for the help provided by the many volunteers throughout the year.

Achievements and Performance

The Church accounts included with this report show that taking one year with another there is a matching of receipts and payments and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Trustees recognise that the post pandemic level of contributions and attendance has had significant drop, which impacted the amount of voluntary donations received from regular attendees, members and supporters. Nevertheless, to have finished the year with a positive balance, the financial surplus figures have been of great importance, as this gives the charity confidence to proceeding ahead through whatever the post pandemic behaviour might be amongst the general public and the human race overall.

Considering that one of the main reasons for the church existence is to cause a positive impact on the local community and its members, special events are always organized so the local community can get involved with church life, which has proven to influence people to have better life styles. Even though many have been adapted because of social distance restrictions, the church still made all efforts to make a positive impact in the local community and the life of its members/supporters.

Charity Future

The charity is always reviewing its method and approach of work in order to be able to continue playing a positive role in people's lives. It strives to keep up the high standard and quality of services it offers. For this to be

9.

MA.

AS.

accomplished the charity is tirelessly working within the standards of its regulating bodies and British law, to achieve success in all aspects whether it be social, legal, financial and above all, spiritual.

The charity continues supporting Christian families who work as missionaries abroad who are less financially favoured. This is because we understand such action is part of charities objectives which is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Restricted Funds

Assembleia de Deus de Londres has restricted funds for or dedicated to specific projects. Where funds have been raised and the project remains incomplete or terminated, the funds will be returned to the respective donors, unless permission has been given by the donor to use the donation for another purpose. During this accounting year the Charity received £30,218.36 of incoming resources for restricted activities and incurred expenditure of £30,218.36 in respect of these activities. The total restricted funds at the end of the year were nil.

Fixed Assets

Details of movements in the tangible fixed assets used by the charity are set out on the accounts.

Funds Available

The present level of funding is adequate to support the continuation of the charities principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

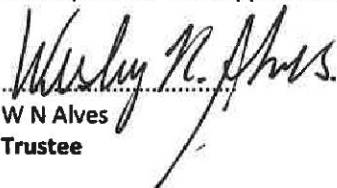
Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 2006. 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.

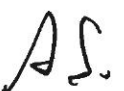
Approval

This report has been approved by the Board of Trustees on 27/06/2024 and signed on its behalf by:


W N Alves
Trustee







Assembleia De Deus De Londres
Independent Examiners Report

Independent Examiner's Report to the trustees of Assembleia De Deus De Londres

I report to the charity trustees on my examination of the financial statements of Assembleia De Deus De Londres for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



SUMIT AGARWAL ACMA
CHARTERED MANAGEMENT ACCOUNTANT
DNS ACCOUNTANTS LTD
DNS HOUSE, 382 KENTON ROAD
HARROW, MIDDLESEX HA3 8DP

DNS Associates

Chartered Management Account

382 Kenton Road
Harrow, Middlesex

TEL: 033 0088 6686
FAX: 020 8907 8442

HA3 8DP
27 June 2024



Assembleia De Deus De Londres
Statement of Financial Activities
for the year ended 31 March 2023

			Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4		269,085	269,085	300,003
Charitable activities	5		91,043	91,043	44,413
Other	6		34,572	34,572	98,940
Total			394,700	394,700	443,356
Expenditure on:					
Raising funds	7		-	-	34,089
Charitable activities	8		-	-	5,741
Other	9		465,878	465,878	367,012
Total			465,878	465,878	406,842
Net gains on investments			-	-	-
Net (expenditure)/income	10		(71,178)	(71,178)	36,514
Transfers between funds			-	-	-
Net (expenditure)/income before other gains/(losses)			(71,178)	(71,178)	36,514
Other gains and losses					
Net movement in funds			(71,178)	(71,178)	36,514
Reconciliation of funds:					
Total funds brought forward			1,958,671	1,958,671	1,922,157
Total funds carried forward			1,887,493	1,887,493	1,958,671

Q.
WA.
AS.

Assembleia De Deus De Londres
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	394,700	4,43,356
Gross income for the year	394,700	443,356
Expenditure	376,547	3,44,881
Interest payable	41,014	26,707
Depreciation and charges for impairment of fixed assets	48,317	35,254
Total expenditure for the year	465,878	406,842
Net (expenditure)/income before tax for the year	(71,178)	36,514
Net (expenditure)/income for the year	(71,178)	36,514

Q
MA
AS.

Assembleia De Deus De Londres**Balance Sheet**

at 31 March 2023

Company No. 05999418	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	58,053	81,293
Investments	13	2,315,507	2,340,586
		<u>2,373,560</u>	<u>2,421,879</u>
Current assets			
Debtors	14	55,951	64,158
Investments	15	2,700	-
Cash at bank and in hand		250,077	171,639
		<u>308,728</u>	<u>235,797</u>
Creditors: Amount falling due within one year	16	<u>(102,190)</u>	<u>(359,109)</u>
Net current assets/(liabilities)		206,538	(123,312)
Total assets less current liabilities		2,580,098	2,298,567
Creditors: Amounts falling due after more than one year	17	<u>(692,605)</u>	<u>(339,896)</u>
Net assets excluding pension asset or liability		1,887,493	1,958,671
Total net assets		<u>1,887,493</u>	<u>1,958,671</u>
The funds of the charity			
Restricted funds	18		
Unrestricted funds	18		
General funds		1,887,493	1,958,671
		<u>1,887,493</u>	<u>1,958,671</u>
Reserves	18		
Total funds		<u>1,887,493</u>	<u>1,958,671</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

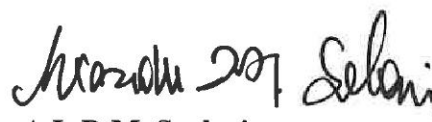
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 June 2024

And signed on its behalf by:


W.N. Alves
Trustee


D. Proops
Trustee


A.L.D.M. Scolari
Secretary







Assembleia De Deus De Londres
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(71,178)	36,514
Adjustments for:		
Depreciation of property, plant and equipment	23,239	29,593
Profit on disposal of tangible fixed assets	-	(21,436)
Dividends, interest and rents from investments	(34,572)	(98,940)
Decrease in trade and other receivables	8,207	4,196
Decrease in trade and other payables	(116,822)	(16,692)
Net cash used in operating activities	<u>(191,126)</u>	<u>(66,765)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	34,572	98,940
Net cash from investing activities	<u>34,572</u>	<u>64,666</u>
Cash flows from financing activities		
Repayment of borrowings	205,851	(92,325)
Repayments of obligations under finance lease and hire purchase contracts	(3,149)	(2,973)
Net cash from/(used in) financing activities	<u>202,702</u>	<u>(95,298)</u>
Net increase/(decrease) in cash and cash equivalents	46,148	(97,397)
Cash and cash equivalents at the beginning of the year	171,037	241,338
Cash and cash equivalents at the end of the year	<u>217,185</u>	<u>143,941</u>
Components of cash and cash equivalents		
Cash and bank balances	252,777	171,639
Bank overdrafts	(10,513)	(602)
	<u>242,264</u>	<u>171,037</u>

9.
WA.
AS.

Assembleia De Deus De Londres
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

91-
WA.
AS.

Assembleia De Deus De Londres

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on 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 borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Assembleia De Deus De Londres

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

9.
WA
AS.

Assembleia De Deus De Londres

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	300,003	300,003
Charitable activities	44,413	44,413
Other	98,940	98,940
Total	443,356	443,356
Expenditure on:		
Raising funds	34,089	34,089
Charitable activities	5,741	5,741
Other	367,012	367,012
Total	406,842	406,842
Net income	36,514	36,514
Net income before other gains/(losses)	36,514	36,514
Other gains and losses:		
Net movement in funds	36,514	36,514
Reconciliation of funds:		
Total funds brought forward	19,22,157	19,22,157
Total funds carried forward	1,958,671	1,958,671

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Collections by Cash	269,085	269,085	34,579
Collections by Card	-	-	112,201
Collections by On-line	-	-	135,874
DD - Direct Debit	-	-	17,349
	269,085	269,085	300,003

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Gift aid tax claimed	91,043	91,043	44,413
	91,043	91,043	44,413


 WA.
 AS.

Assembleia De Deus De Londres
Notes to the Accounts

6 Other income

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Grants received	34,313	34,313	60,750
Interest received	259	259	4,310
Letting/hire income	-	-	33,880
	<u>34,572</u>	<u>34,572</u>	<u>98,940</u>

7 Expenditure on raising funds

	Total	Total
	2023	2022
	£	£
<i>Costs of generating voluntary income</i>		
Collections by Cash	-	13,440
Collections by Card	-	20,649
	<u>-</u>	<u>34,089</u>

8 Expenditure on charitable activities

	Total	Total
	2023	2022
	£	£
<i>Expenditure on charitable activities</i>		
Gift aid tax claimed	-	5,741
Governance costs	-	-
	<u>-</u>	<u>5,741</u>

Q.
WA
AS.

Assembleia De Deus De Londres
Notes to the Accounts

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
	26,850	26,850	13,386
	14,705	14,705	-
Bank loan and overdraft interest payable	1,166	1,166	492
Other interest payable	39,848	39,848	26,215
Employee costs	152,800	152,800	156,050
Motor and travel costs	45,675	45,675	31,723
Premises costs	55,407	55,407	19,766
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	48,317	48,317	35,254
General administrative costs	47,443	47,443	72,383
Legal and professional costs	33,667	33,667	11,743
	<u>465,878</u>	<u>465,878</u>	<u>367,012</u>

10 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	48,317	56,690

11 Staff costs

	2023	2022
Salaries and wages	133,634	134,734
Social security costs	14,937	11,575
Pension costs	2,654	1,139
	<u>151,225</u>	<u>147,448</u>

12 Tangible fixed assets

	£	£	£	£
Cost or revaluation				
At 1 April 2022	12,531	96,468	367,230	476,229
At 31 March 2023	<u>12,531</u>	<u>96,468</u>	<u>367,230</u>	<u>476,229</u>
Depreciation and impairment				
At 1 April 2022	7,485	36,545	350,907	394,937
Depreciation charge for the year	4,177	14,981	4,081	23,239
At 31 March 2023	<u>11,662</u>	<u>51,526</u>	<u>354,988</u>	<u>418,176</u>
Net book values				
At 31 March 2023	<u>869</u>	<u>44,942</u>	<u>12,242</u>	<u>58,053</u>
At 31 March 2022	<u>5,046</u>	<u>59,923</u>	<u>16,323</u>	<u>81,292</u>

of
WA.
AS.

Assembleia De Deus De Londres
Notes to the Accounts

13 Investments

	Freehold Investment Property £	Other investments - Listed £	Total £
Cost or revaluation			
At 1 April 2022	2,178,256	470,196	2,648,452
At 31 March 2023	<u>2,178,256</u>	<u>470,196</u>	<u>2,648,452</u>
Provisions and impairment			
At 1 April 2022	307,867	-	307,867
Provided during the year	25,078	-	25,078
At 31 March 2023	<u>332,945</u>	<u>-</u>	<u>332,945</u>
Net book values			
At 31 March 2023	<u>1,845,311</u>	<u>470,196</u>	<u>2,315,507</u>
At 31 March 2022	<u>1,870,389</u>	<u>470,196</u>	<u>2,340,585</u>

14 Debtors

	2023 £	2022 £
Other debtors	34,191	64,158
Prepayments and accrued income	<u>21,760</u>	<u>-</u>
	<u>55,951</u>	<u>64,158</u>

15 Current asset investments

	2023 £	2022 £
Listed investments	<u>2,700</u>	<u>-</u>
	<u>2,700</u>	<u>-</u>

16 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	10,513	156,984
Other loans	9,524	-
Obligations under finance lease and hire purchase contracts	18,665	21,814
Trade creditors	35,185	34,480
Other taxes and social security	(17,326)	121,774
Loans from trustees	16,000	-
Other creditors	29,631	24,058
Accruals	(2)	(1)
	<u>102,190</u>	<u>359,109</u>

9.
WA.
AS.

Assembleia De Deus De Londres

Notes to the Accounts

17 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	652,800	339,896
Other loans	39,805	-
	<u>692,605</u>	<u>339,896</u>

18 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	1,958,671	394,700	(465,878)	1,887,493
Total funds	<u>1,958,671</u>	<u>394,700</u>	<u>(465,878)</u>	<u>1,887,493</u>

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	58,053	-	58,053
Investments	2,315,507	-	2,315,507
Net current assets	326,056	(119,518)	206,538
Creditors due in more than one year and provisions	(692,605)	-	(692,605)
	<u>2,007,011</u>	<u>(119,518)</u>	<u>1,887,493</u>

20 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	171,639	78,438	250,077
	<u>171,639</u>	<u>78,438</u>	<u>250,077</u>
Borrowings	-	(49,329)	(49,329)
Bank loans	(496,278)	(156,522)	(652,800)
Obligations under HP/Finance leases	(21,814)	3,149	(18,665)
	<u>(518,092)</u>	<u>(202,702)</u>	<u>(720,794)</u>
Net debt	<u>(346,453)</u>	<u>(124,264)</u>	<u>(470,717)</u>

Op.
WA.
AS.

Assembleia De Deus De Londres
Notes to the Accounts

21 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>2,654</u>	<u>1,139</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

el.
WA.
AS.

Assembleia De Deus De Londres
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Collections by Cash	269,085	269,085	34,579
Collections by Card	-	-	112,201
Collections by On-line	-	-	135,874
DD - Direct Debit	-	-	17,349
	<u>269,085</u>	<u>269,085</u>	<u>300,003</u>
Charitable activities			
Gift aid tax claimed	91,043	91,043	44,413
	<u>91,043</u>	<u>91,043</u>	<u>44,413</u>
Other			
Grants received	34,313	34,313	60,750
Interest received	259	259	4,310
Letting/hire income	-	-	33,880
	<u>34,572</u>	<u>34,572</u>	<u>98,940</u>
Total income and endowments	<u>394,700</u>	<u>394,700</u>	<u>443,356</u>
Expenditure on:			
Costs of generating donations and legacies			
Collections by Cash	-	-	13,440
Collections by Card	-	-	20,649
	<u>-</u>	<u>-</u>	<u>34,089</u>
Total of expenditure on raising funds	<u>-</u>	<u>-</u>	<u>34,089</u>
Charitable activities			
Gift aid tax claimed	-	-	5,741
	<u>-</u>	<u>-</u>	<u>5,741</u>
Total of expenditure on charitable activities	<u>-</u>	<u>-</u>	<u>5,741</u>
Other expenditure			
	26,850	26,850	13,386
	14,705	14,705	-
Bank loan and overdraft interest payable	1,166	1,166	492
Other interest payable	39,848	39,848	26,215
	<u>82,569</u>	<u>82,569</u>	<u>40,093</u>
Employee costs			
Salaries/wages	65,964	65,964	65,759
Directors' remuneration	67,670	67,670	68,975

9.
WA.
PS.

Assembleia De Deus De Londres
Detailed Statement of Financial Activities

Employer's NIC	14,937	14,937	11,575
Pension costs	2,654	2,654	1,139
Staff training	1,575	1,575	-
Temporary staff	-	-	8,602
	<u>152,800</u>	<u>152,800</u>	<u>156,050</u>
Motor and travel costs			
Vehicles - General costs	4,211	4,211	-
Travel and subsistence	41,464	41,464	31,723
	<u>45,675</u>	<u>45,675</u>	<u>31,723</u>
Premises costs			
Rent	25	25	-
Rates	3,119	3,119	2,796
Light, heat and power	22,415	22,415	11,147
Premises cleaning	5,360	5,360	-
Premises insurances	-	-	5,823
Premises repairs and maintenance	24,488	24,488	-
	<u>55,407</u>	<u>55,407</u>	<u>19,766</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	25,078	25,078	27,097
Depreciation of Equipment	4,177	4,177	4,177
Depreciation of Motor Cars	14,981	14,981	19,975
Depreciation of Fixtures and Fittings	4,081	4,081	5,441
Loss on disposal of tangible fixed assets	-	-	(21,436)
Bad debts	3,448	3,448	-
Bank charges	5,021	5,021	735
Equipment leasing and hire charges	154	154	-
Equipment repairs and maintenance	7,346	7,346	50,325
General insurances	5,378	5,378	-
Information and publications	910	910	-
Postage and couriers	18	18	-
Software, IT support and related costs	1,644	1,644	6,262
Stationery and printing	327	327	1,662
Subscriptions	6,699	6,699	-
Sundry expenses	11,784	11,784	8,953
Telephone, fax and broadband	4,714	4,714	4,446
	<u>95,760</u>	<u>95,760</u>	<u>107,637</u>
Legal and professional costs			
Accountancy and bookkeeping	9,069	9,069	8,604
Consultancy fees	22,936	22,936	3,139





Assembleia De Deus De Londres
Detailed Statement of Financial Activities

Management charges	1,662	1,662	-
	33,667	33,667	11,743
Total of expenditure of other costs	465,878	465,878	367,012
Total expenditure	465,878	465,878	406,842
Net gains on investments	-	-	-
	(71,178)	(71,178)	36,514
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	(71,178)	(71,178)	36,514
Other Gains	-	-	-
Net movement in funds	(71,178)	(71,178)	36,514
Reconciliation of funds:			
Total funds brought forward	1,958,671	1,958,671	1,922,157
Total funds carried forward	1,887,493	1,887,493	1,958,671

9
 WA.
 PS.

Accounts

Assembleia De Deus De Londres

Charity No. 1121287

Company No. 05999418

Trustees' Report and Unaudited Accounts

31 March 2022

AJ.

Assembleia De Deus De Londres
Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6 to 6
Statement of Financial Activities	7 to 7
Summary Income and Expenditure Account	8 to 8
Balance Sheet	9 to 9
Statement of Cash flows	10 to 10
Notes to the Accounts	11 to 19
Detailed Statement of Financial Activities	20 to 22

Assembleia De Deus De Londres
Trustees Annual Report

Assembleia De Deus De Londres

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05999418

Charity No. 1121287

Principal Office

155 Acton Lane
London
England
NW10 7NJ

Registered Office

155 Acton Lane
London
NW10 7NJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

W.N. Alves
D. Proops
A.E. Reglari

Company Secretary

A.L.D.M. Scolari

Accountants

DNS Associates
Chartered Management Accountants
382 Kenton Road
Harrow, Middlesex
HA3 8DP

Assembleia De Deus De Londres
Report of the Trustees
For the Year ended 31 March 2022

The trustees present their report and the final statements for the period ended 31 March 2022. The Trustees who served during the period and up to the date of this report are set out on page 1 of the financial statements.

Structure, Governance and Management

The body responsible for the management of the Charity is the Board of Trustees. The Board of Trustees meet regularly to manage its affairs. Assembleia de Deus de Londres remains a registered charity (No. 1121287) while it is also a Limited Company by Guarantee (Company N. 05999418), allowing it to operate under an incorporated status.

Board of Trustees

The Board of Trustees who served during the year 2021/2022 are listed on page 1 of the financial statements. Trustees are appointed or removed by the members at the annual general meeting.

Operation

The Trustees conduct the day to day management of the Charity. There is one full time administrator (company secretary) and a senior minister who manages the day to day administration of the charity and is in regular contact with the trustees. There are a small number of full time and part time employees and the Assembleia de Deus de Londres is very grateful for the help provided by the many volunteers throughout the year.

Objectives and Activities

1. The advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God In Great Britain and Ireland as approved by the General Council from time to time.
2. Such other charitable purposes as shall further the attainment of the above objects of the Church or any of them.
3. The furtherance of the charitable work of the Church consistently with The Statement.
4. The furtherance of the work of the Assemblies of God In Great Britain and Ireland and the promotion of the spiritual teachings and the maintenance of The Statement and the promotion of religious observances that manifest The Statement.

The charity is organized so that the trustees meet regularly to manage its affairs. There is one full time administrator, who manages day-to-day affairs of the charity and is in regular contact with the trustees. There are a number of full time and part time employees and the charity is grateful for the help provided by the many volunteers throughout the year.

Achievements and Performance

The Church accounts included with this report show that taking one year with another there is a matching of receipts and payments and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Trustees recognise that the post pandemic level of contributions and attendance has had significant drop, which impacted the amount of voluntary donations received from regular attendees, members and supporters. Nevertheless, to have finished the year with a positive balance, the financial surplus figures have been of great importance, as this gives the charity confidence to proceeding ahead through whatever the post pandemic behaviour might be amongst the general public and the human race overall.

Considering that one of the main reasons for the church existence is to cause a positive impact on the local with church life, which has proven to influence people to have better life styles. Even though many have

Assembleia De Deus De Londres
Report of the Trustees
For the Year ended 31 March 2022

community and its members, special events are always organized so the local community can get involved. Because of social distance restrictions, the church still made all efforts to make a positive impact in the local community and the life of its members/supporters.

Charity Future

The charity is always reviewing its method and approach of work in order to be able to continue playing a positive role in people's lives. It strives to keep up the high standard and quality of services it offers. For this to be accomplished the charity is tirelessly working within the standards of its regulating bodies and British law, to achieve success in all aspects whether it be social, legal, financial and above all, spiritual.

The charity continues supporting Christian families who work as missionaries abroad who are less financially favoured. This is because we understand such action is part of charities objectives which is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Restricted Funds

Assembleia de Deus de Londres has restricted funds for or dedicated to specific projects. Where funds have been raised and the project remains incomplete or terminated, the funds will be returned to the respective donors, unless permission has been given by the donor to use the donation for another purpose. During this accounting year the Charity received £26,386 of incoming resources for restricted activities and incurred expenditure of £26,386 in respect of these activities. The total restricted funds at the end of the year were nil.

Fixed Assets

Details of movements in the tangible fixed assets used by the charity are set out on the accounts.

Funds Available

The present level of funding is adequate to support the continuation of the charities principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

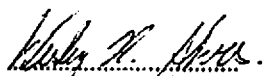
Assembleia De Deus De Londres
Report of the Trustees
For the Year ended 31 March 2022

The Trustees are responsible for keeping proper 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 2006. 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.

Approval

This report has been approved by the Board of Trustees on 30/12/22 and signed on its behalf by:



W.N. Alves
Trustee

**Assembleia De Deus De Londres
Independent Examiners Report**

Independent Examiner's Report to the trustees of Assembleia De Deus De Londres

I report to the charity trustees on my examination of the financial statements of Assembleia De Deus De Londres for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Management Accountants which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DNS Associates
Chartered Management Accountants
382 Kenton Road
Harrow, Middlesex

HA3 8DP
12 December 2022

DNS
SUMIT AGARWAL ACMA
CHARTERED MANAGEMENT ACCOUNTANT
DNS ACCOUNTANTS LTD
DNS HOUSE, 382 KENTON ROAD
HARROW, MIDDLESEX HA3 8DP
TEL: 033 0088 6686
FAX: 020 8907 8442

Assembleia De Deus De Londres
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	300,003	300,003	325,128
Charitable activities	5	44,413	44,413	46,921
Other	6	98,940	98,940	129,753
Total		443,356	443,356	501,802
Expenditure on:				
Raising funds	7	34,089	34,089	28,580
Charitable activities	8	5,741	5,741	5,710
Other	9	367,011	367,011	346,789
Total		406,841	406,841	381,079
Net gains on investments		-	-	-
Net income	10	36,515	36,515	120,723
Transfers between funds		-	-	-
Net income before other gains/(losses)		36,515	36,515	120,723
Other gains and losses				
Net movement in funds		36,515	36,515	120,723
Reconciliation of funds:				
Total funds brought forward		1,922,156	1,922,156	1,801,433
Total funds carried forward		1,958,671	1,958,671	1,922,156

AS.

Assembleia De Deus De Londres
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	443,356	501,802
Gross income for the year	443,356	501,802
Expenditure	344,880	303,144
Interest payable	26,707	28,818
Depreciation and charges for impairment of fixed assets	35,254	49,117
Total expenditure for the year	406,841	381,079
Net income before tax for the year	36,515	120,723
Tax payable	-	-
Net income for the year	36,515	120,723

AS

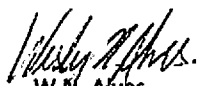
Assembleia De Deus De Londres
Balance Sheet
at 31 March 2022

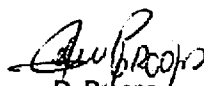
Company No. 05999418	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	81,293	55,177
Investments	13	2,340,586	2,367,682
		<u>2,421,879</u>	<u>2,422,859</u>
Current assets			
Debtors	14	64,158	68,354
Cash at bank and in hand		171,639	245,758
		<u>235,797</u>	<u>314,112</u>
Creditors: Amount falling due within one year	15	(359,109)	(289,510)
Net current (liabilities)/assets		<u>(123,312)</u>	<u>24,602</u>
Total assets less current liabilities		2,298,567	2,447,461
Creditors: Amounts falling due after more than one year	16	(339,896)	(525,305)
Net assets excluding pension asset or liability		<u>1,958,671</u>	<u>1,922,156</u>
Total net assets		<u>1,958,671</u>	<u>1,922,156</u>
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		1,958,671	1,922,156
		<u>1,958,671</u>	<u>1,922,156</u>
Reserves	17		
Total funds		<u>1,958,671</u>	<u>1,922,156</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on 30/12/22

And signed on its behalf by:


W.M. Alves
Trustee


D. Proops
Trustee


A.L.D.M. Scolari
Secretary

Assembleia De Deus De Londres
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	36,515	120,723
Adjustments for:		
Depreciation of property, plant and equipment	29,593	19,496
Profit on disposal of tangible fixed assets	(21,436)	-
Dividends, interest and rents from investments	(98,940)	(129,753)
Decrease/(Increase) in trade and other receivables	4,196	(68,354)
(Decrease)/Increase in trade and other payables	(16,693)	197,004
Net cash (used in)/provided by operating activities	<u>(66,765)</u>	<u>139,116</u>
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	26,927	-
Payments for property, plant and equipment	(61,201)	-
Dividends, interest and rents from investments	98,940	129,753
Net cash from investing activities	<u>64,666</u>	<u>129,753</u>
Cash flows from financing activities		
Repayment of borrowings	(92,325)	588,603
Repayments of obligations under finance lease and hire purchase contracts	(2,973)	24,787
Net cash (used in)/from financing activities	<u>(95,298)</u>	<u>613,390</u>
Net (decrease)/increase in cash and cash equivalents	(97,397)	882,259
Cash and cash equivalents at the beginning of the year	241,338	-
Cash and cash equivalents at the end of the year	<u>143,941</u>	<u>882,259</u>
Components of cash and cash equivalents		
Cash and bank balances	171,639	245,758
Bank overdrafts	(602)	(4,420)
	<u>171,037</u>	<u>241,338</u>

AS.

Assembleia De Deus De Londres
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

AS

Assembleia De Deus De Londres

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on 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 borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

AS.

Assembleia De Deus De Londres**Notes to the Accounts****Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	325,128	325,128
Charitable activities	46,921	46,921
Other	129,753	129,753
Total	501,802	501,802
Expenditure on:		
Raising funds	28,580	28,580
Charitable activities	5,710	5,710
Other	346,789	346,789
Total	381,079	381,079
Net income	120,723	120,723
Net income before other gains/(losses)	120,723	120,723
Other gains and losses:		
Net movement in funds	120,723	120,723
Reconciliation of funds:		
Total funds brought forward	1,801,433	1,801,433
Total funds carried forward	1,922,156	1,922,156

Assembleia De Deus De Londres
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total	Total
	2022	2021	2021
	£	£	£
Collections by Cash	34,579	34,579	33,140
Collections by Card	112,201	112,201	117,608
Collections by On-line	135,874	135,874	140,733
DD - Direct Debt	17,349	17,349	33,647
	<u>300,003</u>	<u>300,003</u>	<u>325,128</u>

5 Income from charitable activities

	Unrestricted	Total	Total
	2022	2021	2021
	£	£	£
Gift aid tax claimed	44,413	44,413	46,921
	<u>44,413</u>	<u>44,413</u>	<u>46,921</u>

6 Other income

	Unrestricted	Total	Total
	2022	2021	2021
	£	£	£
Grants received	60,750	60,750	100,105
Letting/hire income	33,880	33,880	29,609
Interest received	4,310	4,310	39
	<u>98,940</u>	<u>98,940</u>	<u>129,753</u>

7 Expenditure on raising funds

	Unrestricted	Total	Total
	2022	2021	2021
	£	£	£
<i>Costs of generating voluntary income</i>			
Collections by Cash	13,440	13,440	5,719
Collections by Card	20,649	20,649	22,861
	<u>34,089</u>	<u>34,089</u>	<u>28,580</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
	2022	2021	2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Gift aid tax claimed	5,741	5,741	5,710
<i>Governance costs</i>			
	<u>5,741</u>	<u>5,741</u>	<u>5,710</u>

AS

Assembleia De Deus De Londres
Notes to the Accounts

9 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
	13,386	13,386	1,028
Bank loan and overdraft	26,215	26,215	28,818
Interest payable	492	492	-
Other interest payable	-	-	-
Corporation tax charge/(credit)	156,049	156,049	138,186
Employee costs	31,723	31,723	24,327
Motor and travel costs	13,943	13,943	10,250
Premises costs	35,254	35,254	49,117
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	78,206	78,206	76,428
General administrative costs	11,743	11,743	18,635
Legal and professional costs	<u>367,011</u>	<u>367,011</u>	<u>346,789</u>

10 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	56,690	49,117

11 Staff costs

	2022	2021
Salaries and wages	134,734	123,410
Social security costs	11,575	7,845
Pension costs	1,139	1,084
	<u>147,448</u>	<u>132,339</u>

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Average number of employee	4	4
	-	-
	-	-
	-	-
	-	-
	<u>4</u>	<u>4</u>

Assembleia De Deus De Londres

Notes to the Accounts

11a Intangible fixed assets

	Total £
Cost	
At 1 April 2021	-
Additions	-
Disposals	-
At 31 March 2022	-
Amortisation and impairment	
At 1 April 2021	-
Amortisation charge for the year	-
Impairment	-
Disposals	-
At 31 March 2022	-
Net book values	
At 31 March 2022	-
At 31 March 2021	-

12 Tangible fixed assets

	Equipment £	Motor Cars £	Fixtures and Fittings £	Total £
Cost or revaluation				
At 1 April 2021	9,924	132,837	367,230	509,991
Additions	2,607	58,594	-	61,201
Disposals	-	(94,963)	-	(94,963)
At 31 March 2022	12,531	96,468	367,230	476,229
Depreciation and impairment				
At 1 April 2021	3,308	106,042	345,465	454,815
Depreciation charge for the year	4,177	19,975	5,441	29,593
Disposals	-	(89,472)	-	(89,472)
At 31 March 2022	7,485	36,545	350,906	394,936
Net book values				
At 31 March 2022	5,046	59,923	16,324	81,293
At 31 March 2021	6,616	26,795	21,765	55,176

Assembleia De Deus De Londres
Notes to the Accounts

13 Investments

	Freehold Investment Property £	Other investments - Listed £	Total £
Cost or revaluation			
At 1 April 2021	2,178,256	470,196	2,648,452
At 31 March 2022	2,178,256	470,196	2,648,452
Provisions and impairment			
At 1 April 2021	280,769	-	280,769
Provided during the year	27,097	-	27,097
At 31 March 2022	307,866	-	307,866
Net book values			
At 31 March 2022	1,870,390	470,196	2,340,586
At 31 March 2021	1,897,487	470,196	2,367,683

14 Debtors

	2022 £	2021 £
Other debtors	64,158	68,354
	<u>64,158</u>	<u>68,354</u>

15 Creditors:

amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	156,984	89,532
Obligations under finance lease and hire purchase contracts	21,814	2,973
Trade creditors	34,480	41,350
Corporation tax	-	-
Other taxes and social security	121,774	126,808
Other creditors	24,057	28,846
Accruals	-	1
	<u>359,109</u>	<u>289,510</u>

16 Creditors:

amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	339,896	503,491
Obligations under finance lease and hire purchase contracts	-	21,814
	<u>339,896</u>	<u>525,305</u>

Assembleia De Deus De Londres
Notes to the Accounts

17 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	1,922,156	443,356	(406,841)	1,958,671
Total funds	<u>1,922,156</u>	<u>443,356</u>	<u>(406,841)</u>	<u>1,958,671</u>

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	76,247	5,046	81,293
Investments	2,340,586	-	2,340,586
Net current assets	54,526	(177,838)	(123,312)
Creditors due in more than one year and provisions	(339,896)	-	(339,896)
	<u>2,131,463</u>	<u>(172,792)</u>	<u>1,958,671</u>

19 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	245,758	(74,119)	171,639
	<u>245,758</u>	<u>(74,119)</u>	<u>171,639</u>
Bank loans	(588,603)	92,325	(496,278)
Obligations under HP/Finance leases	(24,787)	2,973	(21,814)
	<u>(613,390)</u>	<u>95,298</u>	<u>(518,092)</u>
Net debt	<u>(367,632)</u>	<u>21,179</u>	<u>(346,453)</u>

Assembleia De Deus De Londres

Notes to the Accounts

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022	2022	2021	2021
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>1,139</u>	<u>1,084</u>

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

AS.

Assembleia De Deus De Londres
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Collections by Cash	34,579	34,579	33,140
Collections by Card	112,201	112,201	117,608
Collections by On-line	135,874	135,874	140,733
DD - Direct Debt	17,349	17,349	33,647
	<u>300,003</u>	<u>300,003</u>	<u>325,128</u>
Charitable activities			
Gift aid tax claimed	44,413	44,413	46,921
	<u>44,413</u>	<u>44,413</u>	<u>46,921</u>
Other			
Grants received	60,750	60,750	100,105
Letting/hire income	33,880	33,880	29,609
Interest received	4,310	4,310	39
	<u>98,940</u>	<u>98,940</u>	<u>129,753</u>
Total income and endowments	443,356	443,356	501,802
Expenditure on:			
Costs of generating donations and legacies			
Collections by Cash	13,440	13,440	5,719
Collections by Card	20,649	20,649	22,861
	<u>34,089</u>	<u>34,089</u>	<u>28,580</u>
Total of expenditure on raising funds	34,089	34,089	28,580
Charitable activities			
Gift aid tax claimed	5,741	5,741	5,710
	<u>5,741</u>	<u>5,741</u>	<u>5,710</u>
Total of expenditure on charitable activities	5,741	5,741	5,710
Other expenditure			
Bank loan and overdraft interest payable	13,386	13,386	1,028
Other interest payable	26,215	26,215	28,818
Other interest payable	492	492	-
Corporation tax charge/(credit)	-	-	-
	<u>40,093</u>	<u>40,093</u>	<u>29,846</u>
Employee costs			
Salaries/wages	65,759	65,759	59,643
Directors' remuneration	68,975	68,975	63,767

Ad.

Assembleia De Deus De Londres
Detailed Statement of Financial Activities

Employer's NIC	11,575	11,575	7,845
Pension costs	1,139	1,139	1,084
Temporary staff	8,601	8,601	5,847
	<u>156,049</u>	<u>156,049</u>	<u>138,186</u>
Motor and travel costs			
Travel and subsistence	31,723	31,723	24,327
	<u>31,723</u>	<u>31,723</u>	<u>24,327</u>
Premises costs			
Rates	2,796	2,796	5,377
Light, heat and power	11,147	11,147	4,873
	<u>13,943</u>	<u>13,943</u>	<u>10,250</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	27,097	27,097	29,622
Depreciation of Equipment	4,177	4,177	3,308
Depreciation of Motor Cars	19,975	19,975	8,932
Depreciation of Fixtures and Fittings	5,441	5,441	7,255
Profit on disposal of tangible fixed assets	(21,436)	(21,436)	-
Bank charges	735	735	5,831
Equipment repairs and maintenance	50,325	50,325	47,044
General insurances	5,823	5,823	7,754
Software, IT support and related costs	6,262	6,262	1,624
Stationery and printing	1,662	1,662	345
Sundry expenses	8,953	8,953	7,385
Telephone, fax and broadband	4,446	4,446	6,445
	<u>113,460</u>	<u>113,460</u>	<u>125,545</u>
Legal and professional costs			
Accountancy and bookkeeping	8,604	8,604	16,276
Consultancy fees	3,139	3,139	2,359
	<u>11,743</u>	<u>11,743</u>	<u>18,635</u>
Total of expenditure of other costs	<u>367,011</u>	<u>367,011</u>	<u>346,789</u>
Total expenditure	<u>406,841</u>	<u>406,841</u>	<u>381,079</u>
Net gains on investments	-	-	-
	<u>36,515</u>	<u>36,515</u>	<u>120,723</u>
Net Income			
Net Income before other gains/(losses)	<u>36,515</u>	<u>36,515</u>	<u>120,723</u>
Other Gains	-	-	-

Ad

Assembleia De Deus De Londres
Detailed Statement of Financial Activities

Net movement in funds	<u>36,515</u>	<u>36,515</u>	<u>120,723</u>
Reconciliation of funds:			
Total funds brought forward	<u>1,922,156</u>	<u>1,922,156</u>	<u>1,801,433</u>
Total funds carried forward	<u>1,958,671</u>	<u>1,958,671</u>	<u>1,922,156</u>

Accounts

Registered number: 05999418
Charity number: 1121287

Assembleia de Deus de Londres

**Report of the Trustees and Unaudited Financial Statements
FOR THE YEAR ENDED 31/03/2021**

Prepared By:
DNS Associates
Chartered Institute Of Management Accountants
382 Kenton Road
Harrow, Middlesex
England
HA3 8DP

AS-

Assembleia de Deus de Londres

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021**

TRUSTEES

W N Alves
D Proops
A E Regiori

SECRETARY

A L D M Scolari

REGISTERED OFFICE

155 Acton Lane
London
NW10 7NJ

COMPANY NUMBER

05999418

CHARITY NUMBER

1121287

BANKERS

Natwest, Allied Irish Bank and HSBC

ACCOUNTANTS

DNS Associates
Chartered Institute Of Management Accountants
382 Kenton Road
Harrow, Middlesex
England
HA3 8DP

Assembleia de Deus de Londres

**ACCOUNTS
FOR THE YEAR ENDED 31/03/2021**

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	9 to 12
Detailed Statement of Financial Activities	13 to 15



Report of the Trustees

For the period ended 31 March 2021

The trustees present their report and the final statements for the period ended 31 March 2021. The Trustees who served during the period and up to the date of this report are set out on page 1 of the financial statements.

Structure, Governance and Management

The body responsible for the management of the Charity is the Board of Trustees. The Board of Trustees meet regularly to manage its affairs. Assembleia de Deus de Londres remains a registered charity (No. 1121287) while it is also a Limited Company by Guarantee (Company N. 05999418), allowing it to operate under an incorporated status.

Board of Trustees

The Board of Trustees who served during the year 2020/2021 are listed on page 1 of the financial statements. Trustees are appointed or removed by the members at the annual general meeting.

Operation

The Trustees conduct the day to day management of the Charity. There is one full time administrator (company secretary) and a senior minister who manages the day to day administration of the charity and is in regular contact with the trustees. There are a small number of full time and part time employees and the Assembleia de Deus de Londres is very grateful for the help provided by the many volunteers throughout the year.

Objectives and Activities

1. The advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.
2. Such other charitable purposes as shall further the attainment of the above objects of the Church or any of them.
3. The furtherance of the charitable work of the Church consistently with The Statement.
4. The furtherance of the work of the Assemblies of God in Great Britain and Ireland and the promotion of the spiritual teachings and the maintenance of The Statement and the promotion of religious observances that manifest The Statement.

The charity is organized so that the trustees meet regularly to manage its affairs. There is one full time administrator, who manages day-to-day affairs of the charity and is in regular contact with the trustees. There are a number of full time and part time employees and the charity is grateful for the help provided by the many volunteers throughout the year.

Achievements and Performance

The Church accounts included with this report show that taking one year with another there is a matching of receipts and payments and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Trustees recognise the continued need to improve how technology is used in the everyday life of the church. During the pandemic and series of lockdowns technology has been of key importance for the continuity of the charities activities.

Covid-19 has had significant impact on the finances and the regular attendance of charity members and supporters and to have finished the year in with a positive, a surplus financial report has been of great importance, as this gives the charity confidence in proceeding ahead through whatever the pandemic remains to impose upon the general public and the human race overall.

Considering that one of the main reasons for the church existence is to cause a positive impact on the local community and its members, special events are always organized so the local community can get involved with church life, which has proven to influence people to have better life styles. Even though many have been adapted because of social distance restrictions, the church still made all efforts to make a positive impact in the local community and the life of its members/supporters.

Charity Future

The charity is always reviewing its method and approach of work in order to be able to continue playing a positive role in people's lives. It strives to keep up the high standard and quality of services it offers. For this to be accomplished the charity is tirelessly working within the standards of its regulating bodies and British law, to achieve success in all aspects whether it be social, legal, financial and above all, spiritual.

The charity continues supporting Christian families who work as missionaries abroad who are less financially favoured. This is because we understand such action is part of charities objectives which is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Restricted Funds

Assembleia de Deus de Londres has restricted funds for or dedicated to specific projects. Where funds have been raised and the project remains incomplete or terminated, the funds will be returned to the respective donors, unless permission has been given by the donor to use the donation for another purpose. During this accounting year the Charity received £46,921 of incoming resources for restricted activities and incurred expenditure of £46,921 in respect of these activities. The total restricted funds at the end of the year were nil.

Fixed Assets

Details of movements in the tangible fixed assets used by the charity are set out on the accounts.

Funds Available

The present level of funding is adequate to support the continuation of the charities principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

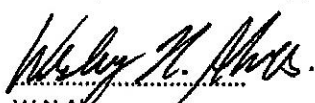
Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 2006. 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.

Approval

This report has been approved by the Board of Trustees on 25/01/2022 and signed on its behalf by:


W N Alves
Trustee



INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASSEMBLEIA DE DEUS DE LONDRES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 Mar 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (and its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that, the accounts of the Company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's account as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

INDEPENDENT EXAMINERS STATEMENT MATTERES OF CONCERN IDENTIFIED

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that we are qualified to undertake the examination because we are registered member of Chartered Management Accountants which is one of the listed bodies.

We have completed my examination.

Trustees are in process of restoring the charity.

We confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The account do not accord with those records; or
3. The account do not comply with accounting requirements of section 396 of the 2006 Act other than any requirement that the account give a true and fair view which is not a matter considered as part of an independent examination; and
4. The accounts have not been prepared in accordance with the methods and principles of the Statements of Recommended Practice for accounting and reporting by Charities .

We Confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

DNS Associates
Chartered Management Accounts
Pacific House
382 Kenton Road
Harrow, Middlesex
HA3 8DP

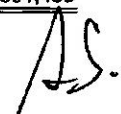
DNS
SUMIT AGARWAL ACMA
CHARTERED MANAGEMENT ACCOUNTANT
DNS ACCOUNTANTS LTD
DNS HOUSE, 382 KENTON ROAD
HARROW, MIDDLESEX HA3 8DP
TEL: 033 0088 6686
FAX: 020 8907 8442

Assemblea de Deus de Londres

**Statement of Financial Activities
for the year ended 31/03/2021**

			2021	2020
	Unrestric ted funds	Restrict ed funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	325,128	46,921	372,049	513,583
Other trading activities	100,105	-	100,105	-
Income from Investments	29,648	-	29,648	39,845
Total Income and endowments	454,881	46,921	501,802	553,428
Expenses				
Costs of generating funds				
Expenditure on Raised funds	229,834	46,921	276,755	473,667
Expenditure on Charitable activities	104,324	-	104,324	102,497
Total Expenses	334,158	46,921	381,079	576,164
Net gains on investments				
Net Income	120,723	-	120,723	(22,736)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	120,723	-	120,723	(22,736)
Total funds brought forward	1,801,433	-	1,801,433	1,824,169
Net funds carried forward	1,922,156	-	1,922,156	1,801,433

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities



Assembleia de Deus de Londres

BALANCE SHEET AT 31/03/2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	3	2,422,859	2,462,050
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	68,353	90,821
Cash at bank and in hand		<u>245,759</u>	<u>50,637</u>
		314,112	141,458
CREDITORS: Amounts falling due within one year	5	<u>289,510</u>	<u>256,496</u>
NET CURRENT ASSETS / (LIABILITIES)		<u>24,602</u>	<u>(115,038)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,447,461	2,347,012
CREDITORS: Amounts falling due after more than one year	6	<u>525,305</u>	<u>545,579</u>
NET ASSETS		<u>1,922,156</u>	<u>1,801,433</u>
CAPITAL AND RESERVES			
Unrestricted funds	8	<u>1,922,156</u>	<u>1,801,433</u>
General fund		<u>1,922,156</u>	<u>1,801,433</u>

AS-

Assembleia de Deus de Londres

BALANCE SHEET AT 31/03/2021

For the year ending 31/03/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

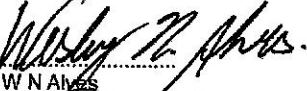
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 25/01/2022 and signed on their behalf by

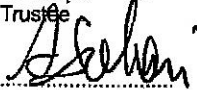
AS



W N Alves
Trustee



D Proops
Trustee



A L D M Scolari
Secretary

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2021**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).



Assembleia de Deus de Londres

1g. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Properties	straight line 10%
Short Leasehold Properties	reducing balance 20%
Fixtures and Fittings	reducing balance 20%
Equipment	straight line 33%
Motor Cars	reducing balance 25%

1h. Investment Properties

Investment properties are included in the financial statements at open market value. No depreciation is provided on such property in compliance with the Financial Reporting Standard for Smaller Entities. This departure from Companies Act requirements is necessary to show a true and fair view.

2. EMPLOYEES

	2021 No.	2020 No.
Average number of employees	4	4

3. TANGIBLE FIXED ASSETS

	Long Leasehold Properties	Short Leasehold Properties	Fixtures and Fittings	Equipment	Motor Cars	Total
	£	£	£	£	£	£
Cost						
At 01/04/2020	2,000,000	178,256	367,230	-	132,837	2,678,323
Additions	-	-	-	9,924	-	9,924
At 31/03/2021	<u>2,000,000</u>	<u>178,256</u>	<u>367,230</u>	<u>9,924</u>	<u>132,837</u>	<u>2,688,247</u>
Depreciation						
At 01/04/2020	136,000	115,147	338,211	-	97,111	686,469
For the year	<u>17,000</u>	<u>12,621</u>	<u>7,254</u>	<u>3,308</u>	<u>8,932</u>	<u>49,115</u>
At 31/03/2021	<u>153,000</u>	<u>127,768</u>	<u>345,465</u>	<u>3,308</u>	<u>106,043</u>	<u>735,584</u>
Net Book Amounts						
At 31/03/2021	<u>1,847,000</u>	<u>50,488</u>	<u>21,765</u>	<u>6,616</u>	<u>26,794</u>	<u>1,952,663</u>
At 31/03/2020	<u>1,864,000</u>	<u>63,109</u>	<u>29,019</u>	<u>-</u>	<u>35,726</u>	<u>1,991,854</u>

The freehold land and building were valued on an open market basis on 31 March 2015 by Willmotts. The valuation was undertaken on the basis of Existing Use Value and in accordance with the Appraisal and Valuation Manual issues by the Royal Institution of Chartered Surveyors.

AS.

Assembleia de Deus de Londres

4. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	<u>68,353</u>	<u>90,821</u>
	<u>68,353</u>	<u>90,821</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	85,112	76,108
Trade creditors	41,350	127,634
Taxation and social security	126,809	10,016
Other creditors	<u>36,239</u>	<u>42,738</u>
	<u>289,510</u>	<u>256,496</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	503,491	521,857
Other creditors	<u>21,814</u>	<u>23,722</u>
	<u>525,305</u>	<u>545,579</u>

Included in other creditors are:

Obligations under hire purchase	21,814	23,722
---------------------------------	--------	--------

AS.

Assembleia de Deus de Londres

7. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/03/2021 there were members.

8. UNRESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
General fund	1,801,433	454,880	(334,157)	-	1,922,156
	<u>1,801,433</u>	<u>454,880</u>	<u>(334,157)</u>	<u>-</u>	<u>1,922,156</u>

9. RESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
	-	46,921	(46,921)	-	-
	<u>-</u>	<u>46,921</u>	<u>(46,921)</u>	<u>-</u>	<u>-</u>

10. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 March 2021.

AS.

Assembleia de Deus de Londres

Incoming Resources
for the year ended 31/03/2021

	2021	2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Grants		
Voluntary Income 1	<u>372,049</u>	<u>513,583</u>
	372,049	513,583
	<u>372,049</u>	<u>513,583</u>
	<u>100,105</u>	<u>-</u>
Investment income		
Deposit account interest	39	118
Rent receivable	<u>29,609</u>	<u>39,727</u>
	29,648	39,845
	<u>29,648</u>	<u>39,845</u>
	<u>501,802</u>	<u>553,428</u>

AS.

Assembleia de Deus de Londres

**Expenses
for the year ended 31/03/2021**

	2021	2020
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Rent, Rates and Water	5,377	22,547
Light and heat	4,873	16,218
Event expense and equipment	5,719	25,263
Guest expenses	5,847	69,586
Preaching, paraphemila and sub	22,861	29,723
Trustees' remuneration	63,767	66,109
Trustees' social security	3,681	7,909
Trustees' pension contribution	1,084	1,109
Wages	59,643	68,821
Social security	4,164	7,624
	<u>177,016</u>	<u>314,909</u>
Investment Management Costs		
Telephone	6,445	9,757
Repair and maintenance	47,044	51,577
Travel and motor expenses	24,327	53,556
Advertising	1,028	1,451
Office expense	7,385	12,365
Postage and stationery	345	1,096
Interest-bank loan & overdraft	5,831	1,291
Social work	5,710	20,721
Computer cost	1,624	6,944
	<u>99,739</u>	<u>159,758</u>
	<u>276,755</u>	<u>473,667</u>
Charitable Activities		
Advancement of the Christian religion		
Insurance	7,754	6,287
Accountancy fees	16,276	9,995
Consultancy fees	2,359	2,114
Auditors fees	-	(5,000)
Bank interest	28,817	34,742
Depreciation of investment properties	12,622	15,777
Depreciation of long leasehold properties	17,000	17,000
Depreciation of fixtures and fittings	7,255	9,673
Depreciation of equipment	3,309	-
Depreciation of motor cars	8,932	11,909
	<u>104,324</u>	<u>102,497</u>

DS

Assembleia de Deus de Londres

**Expenses
for the year ended 31/03/2021**

2021	2020
<u>381,079</u>	<u>576,164</u>

AS.