

Registered number: 05999418  
Charity number: 1121287

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**Assembleia de Deus de Londres**

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

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

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**Assembleia de Deus de Londres**

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**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**

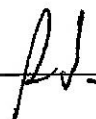
1121287

**BANKERS**

Natwest, Allied Irish Bank and HSBC

**ACCOUNTANTS**

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



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**Assembleia de Deus de Londres**

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

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## **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.

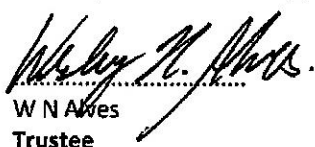
Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements 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
	£	£	£	£
<b>Income</b>				
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
<b>Total Income and endowments</b>	<b>454,881</b>	<b>46,921</b>	<b>501,802</b>	<b>553,428</b>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<b>334,158</b>	<b>46,921</b>	<b>381,079</b>	<b>576,164</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>120,723</b>	<b>-</b>	<b>120,723</b>	<b>(22,736)</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>120,723</b>	<b>-</b>	<b>120,723</b>	<b>(22,736)</b>
Total funds brought forward	1,801,433	-	1,801,433	1,824,169
<b>Net funds carried forward</b>	<b>1,922,156</b>	<b>-</b>	<b>1,922,156</b>	<b>1,801,433</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	3	2,422,859	2,462,050
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>289,510</u>	<u>256,496</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>24,602</u>	<u>(115,038)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,447,461	2,347,012
<b>CREDITORS: Amounts falling due after more than one year</b>	6	<u>525,305</u>	<u>545,579</u>
<b>NET ASSETS</b>		<u>1,922,156</u>	<u>1,801,433</u>
<b>CAPITAL AND RESERVES</b>			
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>

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**Assembleia de Deus de Londres**

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**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.

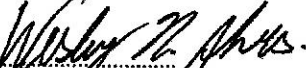
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

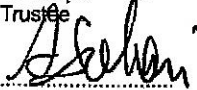
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W N Alves  
Trustee



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	2020
	No.	No.
Average number of employees	4	4

### 3. TANGIBLE FIXED ASSETS

	Long Leasehold Properties	Short Leasehold Properties	Fixtures and Fittings	Equipment	Motor Cars	Total
	£	£	£	£	£	£
<b>Cost</b>						
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>
<b>Depreciation</b>						
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>
<b>Net Book Amounts</b>						
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>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.

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**Assembleia de Deus de Londres**

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**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
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**Assembleia de Deus de Londres**

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**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.

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**Assembleia de Deus de Londres**

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**Incoming Resources**  
for the year ended 31/03/2021

	2021	2020
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Grants</b>		
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>
<b>Investment income</b>		
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>

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**Assembleia de Deus de Londres**

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

	2021	2020
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Fundraising Trading Costs</b>		
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>
<b>Investment Management Costs</b>		
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>
<b>Charitable Activities</b>		
<b>Advancement of the Christian religion</b>		
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>

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**Assembleia de Deus de Londres**

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

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

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