

**ASSEMBLEIA DE DEUS NO REINO UNIDO
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Proaccounts UK
Unit M228, 89 Bickersteth Road
Tooting
LONDON
SW17 9SH

ASSEMBLEIA DE DEUS NO REINO UNIDO
Director's Report and Unaudited Financial Statements
For The Year Ended 31 December 2020

Contents

	Page
Company Information	1
Director's Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

ASSEMBLEIA DE DEUS NO REINO UNIDO
Company Information
For The Year Ended 31 December 2020

Director	Rev ERNANI LARA
Secretaries	Ms FABIANA ALVES Mr MOACIR NETO
Company Number	04982293
Registered Office	122 CHEVIOT ROAD WEST NORWOOD LONDON SE27 0LG
Accountants	Proaccounts UK Unit M228, 89 Bickersteth Road Tooting LONDON SW17 9SH

ASSEMBLEIA DE DEUS NO REINO UNIDO
Company No. 04982293
Director's Report For The Year Ended 31 December 2020

The director presents his report and the financial statements for the year ended 31 December 2020.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:
Rev ERNANI LARA

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

E LARA

Rev ERNANI LARA

Director

29/09/2021

ASSEMBLEIA DE DEUS NO REINO UNIDO
Accountant's Report
For The Year Ended 31 December 2020

Report to the director on the preparation of the unaudited statutory accounts of ASSEMBLEIA DE DEUS NO REINO UNIDO For The Year Ended 31 December 2020

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of ASSEMBLEIA DE DEUS NO REINO UNIDO which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of ASSEMBLEIA DE DEUS NO REINO UNIDO, as a body, in accordance with the terms of our engagement letter dated 30 May 2020. Our work has been undertaken solely to prepare for your approval the accounts of ASSEMBLEIA DE DEUS NO REINO UNIDO and state those matters that we have agreed to state to the director of ASSEMBLEIA DE DEUS NO REINO UNIDO, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ASSEMBLEIA DE DEUS NO REINO UNIDO and its director as a body for our work or for this report.

It is your duty to ensure that ASSEMBLEIA DE DEUS NO REINO UNIDO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of ASSEMBLEIA DE DEUS NO REINO UNIDO. You consider that ASSEMBLEIA DE DEUS NO REINO UNIDO is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of ASSEMBLEIA DE DEUS NO REINO UNIDO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

JULY CHAN

PROACCOUNTS UK

29/09/2021

Proaccounts UK

Unit M228, 89 Bickersteth Road
Tooting
LONDON
SW17 9SH

ASSEMBLEIA DE DEUS NO REINO UNIDO
Income and Expenditure Account
For The Year Ended 31 December 2020

	Notes	2020 £	2019 £
TURNOVER		139,527	224,885
Cost of sales		(98,985)	(68,082)
GROSS SURPLUS		40,542	156,803
Administrative expenses		(144,528)	(188,558)
Other operating income		40,873	26,676
OPERATING DEFICIT		(63,113)	(5,079)
Interest payable and similar charges		(728)	(1,805)
DEFICIT FOR THE FINANCIAL YEAR		<u>(63,841)</u>	<u>(6,884)</u>

The notes on pages 6 to 7 form part of these financial statements.

ASSEMBLEIA DE DEUS NO REINO UNIDO
Balance Sheet
As at 31 December 2020

		2020	2019
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	6,909	18,938
		6,909	18,938
CURRENT ASSETS			
Debtors	4	130,429	156,022
Cash at bank and in hand		68,647	58,818
		199,076	214,840
Creditors: Amounts Falling Due Within One Year	5	(6,668)	(15,620)
NET CURRENT ASSETS (LIABILITIES)		192,408	199,220
TOTAL ASSETS LESS CURRENT LIABILITIES		199,317	218,158
Creditors: Amounts Falling Due After More Than One Year	6	(45,000)	-
NET ASSETS		154,317	218,158
Income and Expenditure Account		154,317	218,158
MEMBERS' FUNDS		154,317	218,158

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his 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.

On behalf of the board

E LARA

Rev ERNANI LARA

Director

29/09/2021

The notes on pages 6 to 7 form part of these financial statements.

ASSEMBLEIA DE DEUS NO REINO UNIDO
Notes to the Financial Statements
For The Year Ended 31 December 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% straight line
Motor Vehicles	25% straight line
Computer Equipment	25% straight line

1.4. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to income and expenditure account as incurred.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 5 (2019: 2)

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2020	23,625	42,292	2,568	68,485
As at 31 December 2020	23,625	42,292	2,568	68,485
Depreciation				
As at 1 January 2020	20,672	26,307	2,568	49,547
Provided during the period	1,477	10,552	-	12,029
As at 31 December 2020	22,149	36,859	2,568	61,576
Net Book Value				
As at 31 December 2020	1,476	5,433	-	6,909
As at 1 January 2020	2,953	15,985	-	18,938

ASSEMBLEIA DE DEUS NO REINO UNIDO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2020

4. Debtors

	2020	2019
	£	£
Due within one year		
Other debtors	278	-
Director's loan account	130,151	156,022
	<u>130,429</u>	<u>156,022</u>

5. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Net obligations under finance lease and hire purchase contracts	12,729	22,251
Trade creditors	2,759	2,759
Bank loans and overdrafts	(10,090)	(10,090)
Accruals and deferred income	1,270	700
	<u>6,668</u>	<u>15,620</u>

6. Creditors: Amounts Falling Due After More Than One Year

	2020	2019
	£	£
Bank loans	45,000	-
	<u>45,000</u>	<u>-</u>

7. Obligations Under Finance Leases and Hire Purchase

	2020	2019
	£	£
The maturity of these amounts is as follows:		
Amounts Payable:		
Within one year	12,729	22,251
	<u>12,729</u>	<u>22,251</u>
	<u>12,729</u>	<u>22,251</u>

8. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

10. General Information

ASSEMBLEIA DE DEUS NO REINO UNIDO is a private company, limited by guarantee, incorporated in England & Wales, registered number 04982293. The registered office is 122 CHEVIOT ROAD, WEST NORWOOD, LONDON, SE27 0LG.

ASSEMBLEIA DE DEUS NO REINO UNIDO
Detailed Income and Expenditure Account
For The Year Ended 31 December 2020

	2020	2019
	£	£
TURNOVER		
Sales	139,527	224,885
COST OF SALES		
Subcontractor costs	14,935	9,100
Other direct costs	84,050	58,982
	(98,985)	(68,082)
GROSS SURPLUS	40,542	156,803
Administrative Expenses		
Directors' salaries	24,000	12,000
Wages and salaries	19,800	23,811
Travel and subsistence expenses	8,473	1,821
Rent	46,182	73,578
Rates	2,212	351
Light and heat	2,177	1,479
Repairs and maintenance	161	486
Motor expenses	8,756	9,484
Computer software costs	-	278
Insurance	3,711	3,142
Printing, postage and stationery	-	156
Advertising and marketing costs	6,930	10,925
Telephone	2,563	4,153
Accountancy fees	924	1,975
Other legal and professional fees	6,250	3,831
Depreciation	12,029	12,029
Entertaining	-	790
Sundry expenses	360	28,269
	(144,528)	(188,558)
Other Operating Income		
Other operating income	-	26,676
Job retention scheme grant	40,873	-
	40,873	26,676
OPERATING DEFICIT	(63,113)	(5,079)
Interest payable and similar expenses		
Bank charges	728	1,535
Other interest payable	-	270
	(728)	(1,805)
DEFICIT FOR THE FINANCIAL YEAR	(63,841)	(6,884)