

**ASSEMBLEIA DE DEUS NO REINO UNIDO
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

London (Strand) Office
7 Bell Yard
LONDON
WC2A 2JR

ASSEMBLEIA DE DEUS NO REINO UNIDO
Director's Report and Unaudited Financial Statements
For The Year Ended 31 December 2022

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ASSEMBLEIA DE DEUS NO REINO UNIDO
Company Information
For The Year Ended 31 December 2022

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	London (Strand) Office 7 Bell Yard LONDON WC2A 2JR

ASSEMBLEIA DE DEUS NO REINO UNIDO
Company No. 04982293
Director's Report For The Year Ended 31 December 2022

The director presents his report and the financial statements for the year ended 31 December 2022.

Directors

The director who held office during the year were as follows:

Rev ERNANI LARA

Statement of Director's Responsibilities

The director is responsible for preparing the Director's 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.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Rev ERNANI LARA

Director

29/12/2023

ASSEMBLEIA DE DEUS NO REINO UNIDO
Accountant's Report
For The Year Ended 31 December 2022

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 2022

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 16 March 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.

Signed

S&S CONSULTANCY SERVICES LIMITED

29/12/2023

London (Strand) Office
7 Bell Yard
LONDON
WC2A 2JR

ASSEMBLEIA DE DEUS NO REINO UNIDO
Income and Expenditure Account
For The Year Ended 31 December 2022

	Notes	2022 £	2021 £
TURNOVER		317,107	152,924
Cost of sales		(132,381)	(93,628)
GROSS SURPLUS		184,726	59,296
Administrative expenses		(197,874)	(130,831)
Other operating income		-	16,303
OPERATING DEFICIT		(13,148)	(55,232)
Interest payable and similar charges		(2,781)	(906)
DEFICIT FOR THE FINANCIAL YEAR		<u>(15,929)</u>	<u>(56,138)</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 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		830		1,107
			830		1,107
CURRENT ASSETS					
Debtors	5	121,737		129,320	
Cash at bank and in hand		6,966		22,850	
		128,703		152,170	
Creditors: Amounts Falling Due Within One Year	6	(4,315)		(12,130)	
NET CURRENT ASSETS (LIABILITIES)			124,388		140,040
TOTAL ASSETS LESS CURRENT LIABILITIES			125,218		141,147
Creditors: Amounts Falling Due After More Than One Year	7		(42,968)		(42,968)
NET ASSETS			82,250		98,179
Income and Expenditure Account			82,250		98,179
MEMBERS' FUNDS			82,250		98,179

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

Rev ERNANI LARA

Director

29/12/2023

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 2022

1. 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.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

2.3. 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% reducing balance
Motor Vehicles	25% straight line
Computer Equipment	25% straight line

2.4. Leasing and Hire Purchase Contracts

Assets obtained under 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2021: 5)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2022	23,625	42,292	2,568	68,485
As at 31 December 2022	23,625	42,292	2,568	68,485
Depreciation				
As at 1 January 2022	22,518	42,292	2,568	67,378
Provided during the period	277	-	-	277
As at 31 December 2022	22,795	42,292	2,568	67,655

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ASSEMBLEIA DE DEUS NO REINO UNIDO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2022

Net Book Value

As at 31 December 2022	830	-	-	830
As at 1 January 2022	1,107	-	-	1,107

5. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	510	510
Director's loan account	121,227	128,810
	121,737	129,320

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Net obligations under finance lease and hire purchase contracts	-	4,538
Trade creditors	-	959
Bank loans and overdrafts	3,895	6,213
Accruals and deferred income	420	420
	4,315	12,130

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

	2022	2021
	£	£
Bank loans	42,968	42,968
	42,968	42,968

8. Obligations Under Finance Leases and Hire Purchase

	2022	2021
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	-	4,538
	-	4,538
	-	4,538

9. 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.

10. 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.

ASSEMBLEIA DE DEUS NO REINO UNIDO
Detailed Income and Expenditure Account
For The Year Ended 31 December 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Sales		317,107		152,924
COST OF SALES				
Subcontractor costs	27,330		15,594	
Other direct costs	105,051		78,034	
		(132,381)		(93,628)
GROSS SURPLUS		184,726		59,296
Administrative Expenses				
Directors' salaries	12,000		12,296	
Wages and salaries	30,650		27,298	
Travel and subsistence expenses	27,395		10,682	
Rent	87,007		43,716	
Rates	-		2,620	
Light and heat	4,530		2,043	
Repairs and maintenance	600		432	
Motor expenses	8,884		9,794	
Insurance	5,479		2,502	
Advertising and marketing costs	4,805		6,937	
Telephone	5,706		3,561	
Accountancy fees	1,080		340	
Other legal and professional fees	4,871		2,576	
Depreciation	277		5,802	
Sundry expenses	4,590		232	
		(197,874)		(130,831)
Other Operating Income				
Job retention scheme grant	-		16,303	
		-		16,303
OPERATING DEFICIT		(13,148)		(55,232)
Interest payable and similar charges				
Bank charges	609		690	
Bank loan interest	2,172		216	
		(2,781)		(906)
DEFICIT FOR THE FINANCIAL YEAR		(15,929)		(56,138)