

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

England & Wales · Charity number 1153149

Details

Other names	ASSEMBLY OF GOD
Status	Registered
Legal form	Trust
Registered	2013-07-31
Register	View on the Charity Commission register

Contact

Address Praise House
37 Tamworth Road
Croydon
CR0 1XT

Phone 07939630510

Activities

Objects: THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC:1) TO ADVANCE THE CHRISTIAN FAITH[IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

Activities: Holding regular christian services in the community to promote the christian faith.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£99,079	£101,127	-	-
2024-07-31	£107,743	£148,419	-	-
2023-07-31	£0	£0	-	-
2022-07-31	£70,786	£62,054	-	-
2021-07-31	£70,786	£62,054	-	-
2020-07-31	£58,090	£57,811	-	-

Trustees

Name	Role	Appointed
PASTOR JOAQUIM DIAS	Chair	2013-07-30
DEIDY SACRAMENTO CRAVID DE SOUSA		2015-10-24
IVO RIBEIRO DA SILVA JUNIOR		2015-10-24
LUZIA REGINA FERNANDES DOS SANTOS		2015-10-24
WILSON DA SILVA		2013-07-30

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

England & Wales - Charity number 1153149

Accounts

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2025

CHARITY NUMBER: 1153149

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
PRAISE HOUSE
37 TAMWORTH ROAD
CROYDON
CR0 1XT

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**TRUSTEES' REPORT
YEAR ENDED 31ST JULY 2025**

The trustees are pleased to present their report for the year ended 31st July 2025 for the charity, Assembly of God Pentecostal of Maculusso with charity number 1153149.

The Trustees of the charity are: Pastor Joaquim Dias
Mr Wilson Da Silva
Ms Luzia Regina dos Santos
Mr Deidy De Sousa, Mr Ivo Ribeiro Junior

The principal address of the charity is: 37 Tamworth Road
Croydon
CR0 1XT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 24TH June 2012. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation also continued to hold several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community. The organisation covered the costs of accommodation and refreshments for guests that attended its conferences during the year. The organisation also continued to run services in Taunton to help people in that community. The church returned o in person services in the year.

FINANCIAL REVIEW

The income of the charity is above £99,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running special programs.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences and weekly services in UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 9th April 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

I report on the accounts of the church for the year ended 31st July 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
Mitcham
Surrey
CR4 3FH

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

Statement of Financial Activities for the year ended 31st July 2025

		Unrestricted Funds	Total Funds	
Incoming Resources from generated funds	Note	£	2025	2024
			£	£
Donations and Legacies	2	88309	88309	88799
Investment income	3	0	0	0
		88309	88309	88799
<i>Other Income</i>				
Other		10770	10770	18944
		99079	99079	107743
Total Incoming Resources		99079	99079	107743
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	6	97,003	97,003	134394
Other	4	4124	4124	14025
		101,127	101,127	148419
Total Resources Expended		101,127	101,127	148419
Net movement in funds		-2,048	-2,048	-40676
Reconciliation of Funds				
Total Funds brought forward		10659	10659	51335
Total Funds carried forward		8,611	8,611	10659

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Balance Sheet as at 31st July 2025

	Note	2025	2024
Fixed Assets		£	£
Tangible fixed assets	5	7720	8130
		<u>7720</u>	<u>8130</u>
Current Assets			
Cash at bank and in hand		11948	18296
Debtors & prepayments	10	0	0
		<u>11948</u>	<u>18296</u>
Creditors: amounts falling due within one year			
Creditors & accruals	9	480	1023
Net Current Assets		<u>11468</u>	<u>17273</u>
Creditors: amounts falling more than one year			
Loan	11	10577	14744
Net Assets		<u>8611</u>	<u>10659</u>
Unrestricted funds		8611	10659
TOTAL FUNDS		<u>8611</u>	<u>10659</u>
Approved by the Trustees on 9TH April 2026 and signed on their behalf :			

The notes on these accounts form part of these accounts.			

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST July 2025

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for year ended 31st July 2025

2 Donations and Legacies

	Unrestricted Funds £	Total funds 2025 £	2024 £
Church collections Tithes & Offerings	88309	88309	88799
Other	0	0	0
Total	88309	88309	88799

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	0	0	0

4 Other

	2025/£	2024/£
Missions	4124	12675
Grants to Individuals < £1000	0	1350
Grants to Institutions	0	0
	4124	14025

5 Tangible Fixed Assets

	Instrument £	Fix & fitt	Equipment £	Total £
Cost				
At 01/08/2023	5528	2547	32914	40989
Additions	504	0	1016	1520
At 31/07/2024	6032	2547	33930	42509
Depreciation				
At 01/08/2023	4510	1989	26360	32859
charge for the year	304	112	1514	1930
At 31/07/2024	4814	2101	27874	34789
Net Book Value at 31/07/2024	1218	235	6056	7720
Net Book Value at 01/08/2023	1018	871	6554	8130

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for the year ended 31st July 2025

6 Cost of Activities in furtherance of Charity's Objectives

	2025/£	2024/£
Rent of building	21552	57190
Telephone	0	0
Maintenance/ Repair	338	694
Charity giving	5789	4794
Stationary	1156	1134
Travel costs	12268	9533
PAYE	2119	2209
Rates	811	240
Subscriptions	307	118
Hire of equipment	0	1428
Depreciation	1930	2032
Storage costs	0	158
Church programs	5858	10516
Wages	19059	19437
Web hosting	300	0
Hospitality	1366	2192
Welfare	5287	908
Insurance	1197	1900
Professional fees	3254	510
Adverts	362	304
Accounting fees	590	0
Pensions	2074	2074
Motor expenses	653	5172
Bank charges	781	579
Supplies	4269	5590
Printing	345	653
Music services	2722	2254
Hotel/Accommodation	2616	2775
Total	97003	134394

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for the year ended 31st July 2025

8 Trustee Remuneration

Pastor Joaquim was paid £19059 for pastoral services rendered to the charity.
He was the only employee of the organisation.

9 Creditors: amounts falling due within one year

	2025/£	2024/£
Independent examination	480	480
Creditors	0	543
Total	<u>480</u>	<u>1023</u>

10 Debtors

	2025/£	2024/£
Debtors	0	0

11 Creditors: amounts falling more than one year

	2025/£	2024/£
Loan	10577	14744

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

England & Wales - Charity number 1153149

Accounts

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2024

CHARITY NUMBER: 1153149

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
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Approved by the Trustees on 30th May 2025 and signed on their behalf by:

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To the Trustees

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

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Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
Mitcham
Surrey
CR4 3FH

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

Statement of Financial Activities for the year ended 31st July 2023

		Unrestricted Funds £	Total Funds	
			2023 £	2022
Incoming Resources from generated funds	Note			
Donations and Legacies	2	88799	88799	82012
Investment income	3	0	0	0
		88799	88799	82012
<i>Other Income</i>				
Other		18944	18944	0
		107743	107743	82012
Total Incoming Resources				
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	6	134,394	134,394	77207
Other	4	14025	14025	13180
		148,419	148,419	90387
Total Resources Expended				
Net movement in funds		-40,676	-40,676	-8375
Reconciliation of Funds				
Total Funds brought forward		51335	51335	59730
Total Funds carried forward		10,659	10,659	51355

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Balance Sheet as at 31st July 2024

	Note		2024	2023
Fixed Assets		£	£	
Tangible fixed assets	5		8130	8142
			8130	8142
Current Assets				
Cash at bank and in hand			18296	66160
Debtors & prepayments	10		0	0
			18296	66160
Creditors: amounts falling due within one year				
Creditors & accruals	9		1023	3447
Net Current Assets			17273	62713
Creditors: amounts falling more than one year				
Loan	11		14744	19500
Net Assets			10659	51355
Unrestricted funds			10659	51355
TOTAL FUNDS			10659	51355

Approved by the Trustees on 30TH May 2025 and signed on their behalf :

The notes on these accounts form part of these accounts.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST July 2024

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for year ended 31st July 2024

2 Donations and Legacies

	Unrestricted Funds	Total funds	
	£	2024	2023
Church collections Tithes & Offerings	88799	£ 88799	£ 82012
Other	0	0	0
Total	88799	88799	82012

3 Investment income

	Unrestricted Funds £	Total funds	
	£	2024/£	2023/£
Bank Interest	0	0	0

4 Other

	2024/£	2023/£
Missions	12675	10810
Grants to Individuals < £1000	1350	2370
Grants to Institutions	0	0
	14025	13180

5 Tangible Fixed Assets

Cost	Instrument £	Fix & fitt £	Equipment £	Total £
At 01/08/2023	5154	2547	31268	38969
Additions	374	0	1646	2020
At 31/07/2024	5528	2547	32914	40989
Depreciation				
At 01/08/2023	4255	1850	24722	30827
charge for the year	255	139	1638	2032
At 31/07/2024	4510	1989	26360	32859
Net Book Value at 31/07/2024	1018	235	6554	8130
Net Book Value at 01/08/2023	899	871	6546	8142

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for the year ended 31st July 2024

6 Cost of Activities in furtherance of Charity's Objectives

	2024/£	2023/£
Rent of building	57190	12819
Telephone	0	0
Maintenance/ Repair	694	0
Charity giving	4794	0
Stationary	1134	1290
Travel costs	9533	10684
PAYE	2209	0
Rates	240	0
Subscriptions	118	606
Hire of equipment	1428	5500
Depreciation	2032	2034
Storage costs	158	0
Church programs	10516	2870
Wages	19437	20113
Web hosting	0	158
Hospitality	2192	1983
Welfare	908	0
Insurance	1900	1250
Professional fees	510	3003
Adverts	304	1161
Pensions	2074	2074
Motor expenses	5172	1834
Bank charges	579	250
Supplies	5590	6926
Printing	653	0
Music services	2254	2652
Hotel/Accommodation	2775	0
Total	134394	77207

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for the year ended 31st July 2024

8 Trustee Remuneration

Pastor Joaquim was paid £19437 for pastoral services rendered to the charity.
He was the only employee of the organisation.

9 Creditors: amounts falling due within one year

	2024/£	2023/£
Independent examination	480	399
Creditors	543	3048
Total	<u>1023</u>	<u>3447</u>

10 Debtors

	2024/£	2023/£
Debtors	0	0

11 Creditors: amounts falling more than one year

	2024/£	2023/£
Loan	14744	19500

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

England & Wales - Charity number 1153149

Accounts

Charity Commission Annual Return 2022

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

Charity registration number: 1153149

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2022.

Financial period

Financial period start date

01/08/2021

Financial period end date

31/07/2022

Income and spending

Income £

£70,786

Spending £

£62,054

Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

No

Fundraising - professional fundraiser

Did your charity raise funds from the public?

Yes

Did the charity work with any professional fundraisers?

No

Fundraising - commercial participator

Did your charity work with any commercial participators?

No

Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

No

Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

No

Income from outside the UK

Did your charity receive income from outside the UK ?

No

Spending outside England & Wales

Did your charity operate outside England and Wales?

No

Trading subsidiaries

Did the charity have any subsidiaries?

No

Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?

Yes

Did any of the trustees resign and then take up employment with the charity?

No

Did any of the trustees receive payments or benefits for:

being a charity trustee?

Employees' salaries

**Did any of your charity's staff receive total employee benefits of £60,000 or more?
Select No if your charity does not have any staff , or does not pay any staff.**

No

For your highest paid member of staff only, what was the total value of their employee benefits?

(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)

£19,000

Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

5

Financial controls

Did your charity review its internal financial controls?

Yes

Spending outside England & Wales

Spending outside England & Wales

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection,

prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

(a) update, consolidate, and improve the accuracy of our records;

(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;

(c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

Your role at the charity (select one):

Trustee

Given names

JOAQUIM

Family name

DIAS

Telephone number

07939630510

Email

diasjoaquim60@hotmail.com

Date submitted

29/03/2025

It is a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

England & Wales - Charity number 1153149

Accounts

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2021

CHARITY NUMBER: 1153149

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
PRAISE HOUSE
37 TAMWORTH ROAD
CROYDON
CR0 1XT

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**TRUSTEES' REPORT
YEAR ENDED 31ST JULY 2021**

The trustees are pleased to present their report for the year ended 31st July 2021 for the charity, Assembly of God Pentecostal of Maculusso with charity number 1153149.

The Trustees of the charity are: Pastor Joaquim Dias
Mr Wilson Da Silva
Ms Luzia Regina dos Santos
Mr Deidy De Sousa, Mr Ivo Ribeiro Junior

The principal address of the charity is: 37 Tamworth Road
Croydon
CR0 1XT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 24TH June 2012. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation also continued to hold several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community. The organisation covered the costs of accommodation and refreshments for guests that attended its conferences during the year. The organisation also continued to run services in Taunton to help people in that community. The pandemic meant that all services were hosted online using ZOOM.

FINANCIAL REVIEW

The income of the charity is above £70,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running special programs.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular yearly conferences and weekly services in UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011,the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 5th January 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

I report on the accounts of the church for the year ended 31st July 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
Mitcham
Surrey
CR4 3FH

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

Statement of Financial Activities for the year ended 31st July 2021

		Unrestricted Funds	Total Funds	
		£	2021	2020
Incoming Resources from generated funds	Note	£	£	£
Donations and Legacies	2	62442	62442	58090
Investment income	3	0	0	0
		<hr/> 62442	<hr/> 62442	<hr/> 58090
<i>Other Income</i>				
Other		8344	8344	0
		<hr/> 70786	<hr/> 70786	<hr/> 58090
Total Incoming Resources		<hr/> 70786	<hr/> 70786	<hr/> 58090
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	6	56,787	56,787	55961
Other	4	5267	5267	1850
		<hr/> 62,054	<hr/> 62,054	<hr/> 57811
Total Resources Expended		<hr/> 62,054	<hr/> 62,054	<hr/> 57811
Net movement in funds		8,732	8,732	279
Reconciliation of Funds				
Total Funds brought forward		59730	59730	59451
Total Funds carried forward		68,462	68,462	59730

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Balance Sheet as at 31st July 2021

	Note		2021	2020
Fixed Assets			£	£
Tangible fixed assets	5		12719	13924
			12719	13924
Current Assets				
Cash at bank and in hand			72463	73779
Debtors & prepayments	10		9253	0
			81716	73779
Creditors: amounts falling due within one year				
Creditors & accruals	9		2973	2973
Net Current Assets			78743	70806
Creditors: amounts falling more than one year				
Loan	11		23000	25000
Net Assets			68462	59730
Unrestricted funds			68462	59730
TOTAL FUNDS			68462	59730

Approved by the Trustees on 5th January 2022 and signed on their behalf :

The notes on these accounts form part of these accounts.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST July 2021

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for year ended 31st July 2021

2 Donations and Legacies

	Unrestricted Funds	Total funds	
	£	2021 £	2020 £
Church collections Tithes & Offerings	62442	62442	58090
Other	0	0	0
Total	62442	62442	58090

3 Investment income

	Unrestricted Funds £	Total funds	
	£	2021/£	2020/£
Bank Interest	0	0	0

4 Other

	2021/£	2020/£
Missions	4237	1286
Grants to Individuals < £1000	1030	564
Grants to Institutions	0	0
	5267	1850

5 Tangible Fixed Assets

	Instrument £	Fix & fitt £	Equipment £	Total £
Cost				
At 01/08/2020	5154	2547	29295	36996
Additions	0	0	1973	1973
At 31/07/2021	5154	2547	31268	38969
Depreciation				
At 01/08/2020	3400	1187	18485	23072
charge for the year	350	272	2556	3178
At 31/07/2021	3750	1459	21041	26250
Net Book Value at 31/07/2021	1404	235	10227	12719
Net Book Value at 01/08/2020	1754	0	10810	13924

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for the year ended 31st July 2021

6 Cost of Activities in furtherance of Charity's Objectives

	2021/£	2020/£
Rent of building	17229	13342
Telephone	0	0
Maintenance/ Repair	0	0
Waste services	0	0
Stationary	181	1451
Travel costs	779	392
Admin costs	264	100
Light and Heat	1997	0
Subscriptions	0	129
Ministry expenses	2000	10006
Depreciation	3178	3481
Storage costs	5143	4871
Church programs	1726	0
Wages	16200	15000
Transport	0	2607
Hospitality	183	72
Welfare	1060	0
Insurance	710	647
Professional fees	492	392
Adverts	1181	0
Bank charges	0	0
PAYE costs	3738	0
Training	540	0
Supplies	79	559
Media supplies	107	704
Music services	0	0
Hotel/Accommodation	0	2208
Total	56787	55961

ASSEMBLY OF GOD PENTECOSTAL OF MACULUSSO
Notes to the accounts for the year ended 31st July 2021

8 Trustee Remuneration

Pastor Joaquim was paid for pastoral services rendered to the charity.
He was the only employee of the organisation.

9 Creditors: amounts falling due within one year

	2021/£	2020/£
Independent examination	392	392
Creditors	2581	2581
Total	<u>2973</u>	<u>2973</u>

10 Debtors

	2021/£	2020/£
Debtors	9253	0

11 Creditors: amounts falling more than one year

	2021/£	2020/£
Bounce back Loan	23000	25000
