

ADUK CHURCH

England & Wales · Charity number 1179214

Details

Status Registered

Legal form Charitable company

Company number [11277132](#)

Registered 2018-07-17

Register [View on the Charity Commission register](#)

Contact

Address 18 Hampton Street
(Every Saturday at 7pm)
SE1 6EN

Phone 07429515052

Email Adukchurch@gmail.com

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE STATEMENT OF FAITH OF THE ASSEMBLIES OF GOD AND IN PARTICULAR IN LONDON AND AT THE DISCRETION OF THE CHURCH COUNCIL ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD;B) THE RELIEF OF POVERTY AND SICKNESS REGARDLESS OF NATIONALITY, RELIGIOUS, POLITICAL OR OTHER OPINION IN LONDON AND AT THE DISCRETION OF THE CHURCH COUNCIL ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD;C) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY WORKING WITH PEOPLE WHO ARE SOCIALLY EXCLUDED, TO RELIEVE THE NEEDS OF SUCH PEOPLE AND ASSIST THEM TO INTEGRATE INTO SOCIETY, THROUGH THE PROVISION OF A LOCAL NETWORK GROUP THAT ENCOURAGES AND ENABLES THOSE WHO ARE SOCIALLY EXCLUDED TO PARTICIPATE MORE EFFECTIVELY WITHIN THE WIDER COMMUNITY AND BY INCREASING, OR CO-ORDINATING, OPPORTUNITIES TO ENGAGE WITH SERVICE PROVIDERS, TO ENABLE THOSE PROVIDERS TO ADAPT SERVICES TO BETTER MEET THE NEEDS OF THAT COMMUNITY.

Activities: ADUK CHURCH works for the benefit of the public, spreading the Good News of life in Jesus Christ to people everywhere. We work to bring relief of poverty and sickness and to relieve the distress caused thereby regardless of nationality, religious, political or other opinion. We also embrace humanitarian aid projects,

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- Jordan
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£63,351	£65,783	-	-
2023-12-31	£71,798	£68,483	-	-
2022-12-31	£46,135	£45,163	-	-
2022-03-31	£65,986	£64,664	-	-
2021-03-31	£68,767	£46,932	-	-

Trustees

Name	Role	Appointed
Gilberto Martins		2022-12-31
Joanir Ceolin		2020-03-15
Priscila kelly De Macedo Veiga Santos		2018-03-27

ADUK CHURCH

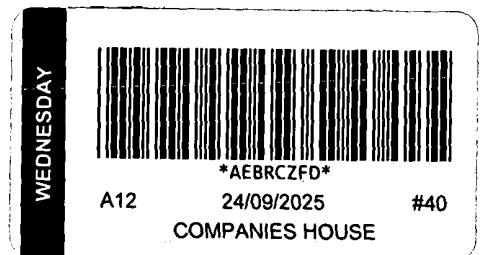
England & Wales - Charity number 1179214

Accounts



ADUK CHURCH

**Report and Unaudited Financial Statements
for the Year Ended 31 December 2024**





ADUK CHURCH

**Company Information
for the Year Ended 31 December 2024**

Board of Trustees (the "Board"):

Gilberto Martins
Jimicarlos Almeida Teles (Appointed on 01 June 2023)
Joanir Ceolin

Registered office: 124 City Road
London EC1V 2NX

Places of Worship:

- Stamford Hill United Reformed Church at 55 Portland Ave, London N16 6HJ
- Crossway URC Church at 18 Hampton St, London SE1 6SN

Company number: 11277132

Charity number: 1179214

Accountants: Metodo Consultancy Ltd
13 St. Swithin's Lane, Room 2
London
EC4N 8AL

Independent Examiner:
Paulo Veronese
CPAA - Membership number 07338918A

Church Leaders (responsible for leadership of the church's activities):
Pastor Claudio Souza and Mrs. Lea Souza



ADUK CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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ADUK CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Board of Trustees (the "Board") present their report and the financial statements for the year ended 31 December 2024.

Governance, Structure and Management

ADUK CHURCH is a charitable company limited by guarantee, incorporated on 27 March 2018 (the "Charitable Company").

Governing Document:

The Charitable Company was established under a Memorandum of Association and is governed under its Articles of Association.

Members of the Charitable Company guaranteed to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. The total number of such guarantees on 31 December 2024 was 3.

Management:

The Trustees are directors for the purpose of Company Law and trustees for the purpose of Charity Law. Members of the Board are drawn from the wider Christian community, both ordained and lay members. They bring a mix of skills associated with church growth and social outreach.

Risk Management:

Internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations and the authorization and recording of all expenditure. The Charitable Company has Safeguarding Officers and Safeguarding Policy.

Objectives and Activities:

The Charitable Company is a charity and exists to promote the Christian faith, relief poverty and sickness and to promote social inclusion for the public benefit.

The Charitable Company is a Christian church spiritually led by Pastor Claudio Souza and Mrs. Lea Souza duly supported by the Board and the members of the church.

Public Benefit:

When planning our activities, we take account of the Charity Commission's guidance on public benefit and its specific guidance on charities for the advancement of Christianity. Our activities are publicized on our Facebook page and promoted by other social media platforms. The Charitable Company benefits the general public in provision of the following:

- Public services of worship (including prayer meetings);
- Religious teaching to enlighten the public about the Christian faith whether by lecture, production of literature, evangelistic events or Christian conferences;
- Aid (whether in the form of goods or services); and
- Funds for the relief of sickness, hardship or distress.



ADUK CHURCH

Achievements and Performance:

Highlights of the year included:

- Our services at Elephant & Castle changed from Sunday Evening to Saturday Evening to enable a number of members to attend. Weekly attendance combining Stamford Hill and Elephant & Castle worship places were around 60 to 70 adults during the year;
- We continue to perform weekly Bible studies for the church community with specific groups for women and youth;
- We continue to organise fellowships for the public in general, including quarterly afternoon teas for women offering lectures ministered by Christian professionals in subjects of their interests; and
- We offered *ad hoc* support to charities working with churches in Mozambique.

Future strategy and plans:

The future plans of ADUK CHURCH involve continue to work in the local community serving the elderly, young people, expatriates Portuguese speakers in need of spiritual support and other vulnerable groups who find themselves in the cycles of poverty.

Financial Review:

The income for the period amounted to £63,341. This included the gifts granted to world missions.

Responsibilities of the Board in relation to the Financial Statements:

The Board Members (who also are directors of the Company for purposes of Company Law) are responsible for preparing the report and the financial statements in accordance with applicable law and The United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law requires the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charitable Company as at the balance sheet date and of its incoming and application of resources, including income and expenditure, for the financial period reported. In preparing those financial statements, the Board should follow the best practice and:

- Select suitable account policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK GAAP has been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue on that basis.



ADUK CHURCH

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 and the provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board on 18/06/2025 and signed on its behalf by:

Joannir Ceolin
Trustee

Date: 18/06/2025



ADUK CHURCH

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report

To the trustees ADUK CHURCH

I report on the accounts of the church for the year ended 31st December 2024 set out on the following pages which have been prepared based on 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 Act.
- State whether matters have come to my attention.

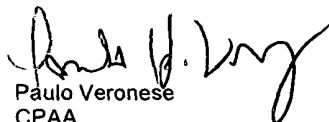
Basis of Independent examiner's report

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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.



Paulo Veronese
CPAA

Date: 18/06/2025



ADUK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024
(Including Income & Expenditure Account)

	31/12/2024	31/12/2023
INCOME		
Donations and legacies	63,341	71,785
TOTAL INCOME	<u>63,341</u>	<u>71,785</u>
Charitable Activities	<u>(5,488)</u>	<u>(6,748)</u>
EXPENDITURE		
Venue Hire	17,026	14,105
Rent	0	156
Administrative Expenses	<u>43,269</u>	<u>47,474</u>
TOTAL EXPENDITURE	<u>(60,295)</u>	<u>(61,736)</u>
BANK INTEREST RECEIVABLE	<u>10</u>	13
LOSS/PROFIT FOR THE YEAR	<u>2,431</u>	<u>3,315</u>

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



ADUK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2024

BALANCE SHEET AT 31/12/2024

	31/12/2024	31/12/2023
Cash at bank	24,843	26,787
Cash	<u> </u>	<u>488</u>
NET CURRENT ASSETS	24,843	27,275
TOTAL ASSETS LESS CURRENT LIABILITIES	24,843	27,275
FUNDS		
Profit and loss account	<u>24,843</u>	<u>27,275</u>
Total funds	<u>24,843</u>	<u>27,275</u>

For the financial year ended 31 December 2024, the Charitable Company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The trustees, also directors, for the purposes of Company Law acknowledge their responsibilities for ensuring that the Charitable Company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Charitable Company.

The 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 18/06/2025 and signed on its behalf by:

Joanir Ceolin
Trustee

Date: 18/06/2025



ADUK CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

(a) Accounting convention

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

The Charitable Company meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Charitable Company.
- Designated funds are Unrestricted funds earmarked by the Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the Charitable Company is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- Charitable activities income is included when received;
- Resources are deferred when, at the end of an accounting period, they have been received but the Charitable Company has yet to become unconditionally entitled to them; and
- The value of services provided by volunteers has not been included.

(d) Expenditure

- Expenditure is recognised on a basis as liability is incurred. It includes any VAT paid.
- Charitable activities expenditure comprises of those costs incurred by Charitable Company in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.



ADUK CHURCH

(e) Financial instruments

The charitable company only enters basic financial instrument transactions that result in the recognition of financial assets and liabilities like cash at bank creditors. These basic financial instruments are measured at transaction price.

2. LEGAL STATUS

The Charitable Company is a company limited by guarantee and has no share capital. The Charitable Company was incorporated on 27 March 2018 in England and was registered on 17 July 2018 with the Charity Commission in England and Wales.

The registered office of the Charitable Company is at 124 City Road, London, EC1V 2NX.

3. EMPLOYEES

	31/12/2024	31/12/2023
Average number of employees	2	2

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Bank Interest	Total funds 31/12/2024
Non gift aid donations	62,973	368	10	63,351
Gift Aid	0			0
Total funds				63,351

5. EXPENDITURE

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds 31/12/2024
Charitable work	5,488		5,488
Payroll	39,146		39,146
Insurance	670		670
Professional fees	2,214		2,214
Office and Stationery	437		437
Rent (worship places)	17,026		17,026
Subscriptions	307		307
Travel	494		494
TOTAL EXPENDITURE	65,782		65,782



ADUK CHURCH

5. CREDITORS: amounts falling due within one year

There are no creditors falling due within one year

6. RESTRICTED FUNDS

	31/12/2024	31/12/2023
Donations raised for worldwide missions	368	1,478
Donations raised for Women's Ministry	-	670



ADUK CHURCH

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31/12/2024**

	31/12/2024	31/12/2023
Charitable Income	62,973	69,636
Restricted Funds	<u>368</u>	<u>2,148</u>
Total Income	<u>63,341</u>	<u>71,784</u>
Less		
Charitable activities	(5,488)	(6,748)
Administrative Expenses	(60,295)	(61,735)
Bank Interest	<u>10</u>	<u>13</u>
Net profit/loss for the year	<u>(2,431)</u>	<u>3,315</u>
Retained profit brought forward	<u>27,274</u>	<u>23,959</u>
Retained profit carried forward	<u>24,843</u>	<u>27,274</u>

ADUK CHURCH

England & Wales - Charity number 1179214

Accounts



ADUK CHURCH

**Report and Unaudited Financial Statements
for the Year Ended 31 December 2023**



ADUK CHURCH

Company Information for the Year Ended 31 December 2023

Board of Trustees (the "Board"):

Gilberto Martins
Jimicarlos Almeida Teles (Appointed on 01 June 2023)
Joanir Ceolin
Priscila Kelly de M. Veiga dos Santos (Resigned on 15 August 2023)

Registered office: 124 City Road
London EC1V 2NX

Places of Worship:

- Stamford Hill United Reformed Church at 55 Portland Ave, London N16 6HJ
- Crossway URC Church at 18 Hampton St, London SE1 6SN

Company number: 11277132

Charity number: 1179214

Accountants: Calculo Consultancy Ltd
21 Knightsbridge
London
SW1X 7LY

Independent Examiner: Paulo Veronese

CPAA - Membership number 07338918A

Church Leaders (responsible for leadership of the church's activities):

Pastor Claudio Souza and Mrs Lea Souza.



ADUK CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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ADUK CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Board of Trustees (the "Board") present their report and the financial statements for the year ended 31 December 2023.

Governance, Structure and Management

ADUK CHURCH is a charitable company limited by guarantee, incorporated on 27 March 2018 (the "Charitable Company").

Governing Document:

The Charitable Company was established under a Memorandum of Association and is governed under its Articles of Association.

Members of the Charitable Company guaranteed to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. The total number of such guarantees on 31 December 2023 was 3.

Management:

The Trustees are directors for the purpose of Company Law and trustees for the purpose of Charity Law. Members of the Board are drawn from the wider Christian community, both ordained and lay members. They bring a mix of skills associated with church growth and social outreach.

Risk Management:

Internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations and the authorization and recording of all expenditure. The Charitable Company has Safeguarding Officers and Safeguarding Policy.

Objectives and Activities:

The Charitable Company is a charity and exists to promote the Christian faith, relief poverty and sickness and to promote social inclusion for the public benefit.

The Charitable Company is a Christian church spiritually led by Pastor Claudio Souza and Mrs Lea Souza duly supported by the Board and the members of the church.

Public Benefit:

When planning our activities, we take account of the Charity Commission's guidance on public benefit and its specific guidance on charities for the advancement of Christianity. Our activities are publicized on our Facebook page and promoted by other social media platforms. The Charitable Company benefits the general public in provision of the following:

- Public services of worship (including prayer meetings);
- Religious teaching to enlighten the public about the Christian faith whether by lecture, production of literature, evangelistic events or Christian conferences;
- Aid (whether in the form of goods or services); and
- Funds for the relief of sickness, hardship or distress.



ADUK CHURCH

Achievements and Performance:

Highlights of the year included:

- Our services at Elephant & Castle changed from Sunday Evening to Saturday Evening to enable a number of members to attend. Weekly attendance combining Stamford Hill and Elephant & Castle worship places were around 60 to 70 adults during the year;
- We continue to perform weekly Bible studies for the church community with specific groups for women and youth;
- We continue to organise fellowships for the public in general, including quarterly afternoon teas for women offering lectures ministered by Christian professionals in subjects of their interests; and
- We offered *ad hoc* support to charities working with churches in Mozambique.

Future strategy and plans:

The future plans of ADUK CHURCH involve continue to work in the local community serving the elderly, young people, expatriates Portuguese speakers in need of spiritual support and other vulnerable groups who find themselves in the cycles of poverty.

Financial Review:

The income for the period amounted to £71,798. This included the gifts granted to world missions.

Responsibilities of the Board in relation of the Financial Statements:

The Board Members (who also are directors of the Company for purposes of Company Law) are responsible for preparing the report and the financial statements in accordance with applicable law and The United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law requires the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charitable Company as at the balance sheet date and of its incoming and application of resources, including income and expenditure, for the financial period reported. In preparing those financial statements, the Board should follow best practice and:

- Select suitable account policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK GAAP have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue on that basis.



AUK CHURCH

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 and the provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board on 26/10/2024 and signed on its behalf by:

Joanir Ceolin

Trustee

Date: 26/10/24



ADUK CHURCH

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report

To the trustees ADUK CHURCH

I report on the accounts of the church for the year ended 31st December 2023 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

 Recoverable Signature

X 

Paulo Veronese

Signed by: aec7125f-7df3-43d9-88f0-7081b745e23b

Paulo Veronese

CPAA - Membership number 07338918A

Date: 21/10/2024



ADUK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023 (Including Income & Expenditure Account)

	31/12/2023	31/12/2022
INCOME		
Donations and legacies	71,785	46,133
TOTAL INCOME	<u>71,785</u>	<u>46,133</u>
EXPENDITURE		
Charitable Activities	<u>(6,748)</u>	<u>(2,471)</u>
Venue Hire	14,105	10,318
Rent	156	4,446
Administrative Expenses	47,474	27,928
TOTAL EXPENDITURE	<u>(61,736)</u>	<u>(42,692)</u>
BANK INTEREST RECEIVABLE	<u>13</u>	<u>2</u>
LOSS/PROFIT FOR THE YEAR	<u><u>3,315</u></u>	<u><u>972</u></u>

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



ADUK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2023

BALANCE SHEET AT 31/12/2023

	31/12/2023	31/12/2022
Current assets	26,787	23,886
Cash at bank	488	73
Cash		
NET CURRENT ASSETS	27,275	23,959
TOTAL ASSETS LESS	27,275	23,959
CURRENT LIABILITIES		
FUNDS		
Profit and loss account	27,275	23,959
Total funds	27,275	23,959

For the financial year ended 31 December 2023, the Charitable Company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The trustees, also directors, for the purposes of Company Law acknowledge their responsibilities for ensuring that the Charitable Company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Charitable Company.

The 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 26/10/2024 and signed on its behalf by:

Joanir Ceolin

Trustee

Date: 26/10/24



ADUK CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

(a) Accounting convention

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

The Charitable Company meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Charitable Company.
- Designated funds are Unrestricted funds earmarked by the Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

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- Resources are deferred when, at the end of an accounting period, they have been received but the Charitable Company has yet to become unconditionally entitled to them; and
- The value of services provided by volunteers has not been included.

(d) Expenditure

- Expenditure is recognised on a basis as a liability is incurred. It includes any VAT paid.
- Charitable activities expenditure comprises of those costs incurred by Charitable Company in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.



ADUK CHURCH

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like cash at bank creditors. These basic financial instruments are measured at transaction price.

2. LEGAL STATUS

The Charitable Company is a company limited by guarantee and has no share capital. The Charitable Company was incorporated on 27 March 2018 in England and was registered on 17 July 2018 with the Charity Commission in England and Wales.

The registered office of the Charitable Company is at 124 City Road, London, EC1V 2NX.

3. EMPLOYEES

	31/12/2023	31/12/2022
Average number of employees	2	2

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Bank Interest	Total funds 31/12/2023
Non gift aid donations	69,637	2,148	13	71,798
Gift Aid	0			0
Total funds				71,798

5. EXPENDITURE

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds 31/12/2023
Accountancy fees	1822		1822
Charitable work	6748		6748
Companies House Fees	12		12
Insurance	666		666
Payroll	40612		40612
Professional fees	108		108
Purchases	3308		3308
Rent (Office)	156		156
Rent (worship places)	14105		14105
Subscriptions	245		245
Travel Costs	151		151
Worldwide mission		550	550
TOTAL EXPENDITURE	67,933	550	68,483



ADUK CHURCH

5. CREDITORS: amounts falling due within one year

n/a

6. RESTRICTED FUNDS

	31/12/2023	31/12/2022
Donations raised for worldwide missions	1,478	762
Donations raised for Women's Ministry	670	0



ADUK CHURCH

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31/12/2023**

	31/12/2023	31/12/2022
Charitable Income	69,636	39,276
Gift aid		6,095
Restricted Funds	<u>2,148</u>	<u>762</u>
Total Income	<u>71,784</u>	<u>46,133</u>
Less		
Charitable activities	(6,748)	(2,471)
Administrative Expenses	(61,735)	(42,692)
Bank Interest	<u>13</u>	<u>2</u>
Net profit/loss for the year	<u>3,315</u>	<u>972</u>
Retained profit brought forward	<u>23,959</u>	<u>22,987</u>
Retained profit carried forward	<u><u>27,274</u></u>	<u><u>23,959</u></u>

ADUK CHURCH

England & Wales - Charity number 1179214

Accounts



ADUK CHURCH

**Report and Unaudited Financial Statements
for the Year Ended 31 December 2022**



ADUK CHURCH

**Company Information
for the Year Ended 31 December 2022**

Board of Trustees ("the Board"):

Gilberto Martins
Priscila Kelly de Macedo Veiga dos Santos
Joanir Ceolin

Registered office: 124 City Road
London EC1V 2NX

Company number: 11277132

Charity number: 1179214

Accountants: Calculo Consultancy Ltd
3rd floor, Office 5
21 Knightsbridge
London
SW1X 7LY

Independent Examiner: Vedant Patel

ACCA - Membership number 1667798

Church Leaders (responsible for leadership of the church's activities):
Pastor Claudio Souza and Mrs Lea Souza.



ADUK CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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ADUK CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Board of Trustees (the "Board") present their report and the financial statements for the year ended 31 December 2022.

Governance, Structure and Management

ADUK CHURCH is a charitable company limited by guarantee, incorporated on 27 March 2018 (the "Charitable Company").

Governing Document:

The Charitable Company was established under a Memorandum of Association and is governed under its Articles of Association.

Members of the Charitable Company guaranteed to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. The total number of such guarantees on 31 December 2022 was 3.

Management:

The Trustees are directors for the purpose of Company Law and trustees for the purpose of Charity Law. Members of the Board are drawn from the wider Christian community, both ordained and lay members. They bring a mix of professional skills such as business management, law and finance as well as those associated with church growth and social outreach.

Risk Management:

The Board conducts an annual review of the major risks to which the Charitable Company is exposed and systems are established or revised to mitigate those risks.

Internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations and the authorization and recording of all expenditure. The Charitable Company has two Safeguarding Officers and Safeguarding Policy.

Objectives and Activities:

The Charitable Company is a charity and exists to promote the Christian faith, relief poverty and sickness and to promote social inclusion for the public benefit.

The Charitable Company is a Christian church spiritually led by Pastor Claudio Souza and Mrs Lea Souza duly supported by the Board and the members of the church.

Public Benefit:

When planning our activities, we take account of the Charity Commission's guidance on public benefit and its specific guidance on charities for the advancement of Christianity. Our activities are publicized on our Facebook page and promoted by other social medias. The Charitable Company benefits the general public in provision of the following:

- Public services of worship (including prayer meetings);
- Religious teaching to enlighten the public about the Christian faith whether by lecture, production of literature, evangelistic events or Christian conferences;
- Aid (whether in the form of goods or services); and
- Funds for the relief of sickness, hardship or distress.



ADUK CHURCH

Achievements and Performance:

Highlights of the year included:

- Our Evening services on Saturdays at Stamford Hill and on Sundays at Elephant & Castle remain the same. Weekly attendance combined were around 60 to 70 adults during the year;
- We continue to perform weekly Bible studies for the church community with specific groups for women and youth;
- We continue to organise fellowships for the public in general, including afternoon teas for women offering lectures ministered by Christian professionals in subjects of their interests; and
- We finished our participation on the project we handled in Jordan along with a Spanish charity to assist refugees in Jordan. The project has now been taken over by a larger charity in the United States which is able to offer more financial support to continue and to grow the project. We marked the end of our collaboration with a Christmas party offered to the families assisted by the project where they also received winter clothes. We are very happy to see this project growing and for having started it. As mentioned by apostle Paul in I Corinthians 3.6 "I planted the seed, Apollos watered it, but God has been making it grow" we hope to see in the near future this project growing more and more, helping many more families.

Future strategy and plans:

The future plans of ADUK CHURCH involve continue to work in the local community serving the elderly, young people of risk of crime, street workers and other vulnerable groups who find themselves in the cycles of poverty.

Financial Review:

The income for the period amounted to £46,133. This included the gifts granted to world missions.

Responsibilities of the Board in relation of the Financial Statements:

The Board Members (who also are directors of the Company for purposes of Company Law) are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period reported. In preparing those financial statements, the Board should follow best practice and:



ADUK CHURCH

- Select suitable account policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue on that basis.

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 and the provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board on 01/06/2023 and signed on its behalf by:

Priscila Kelly de M. Veiga dos Santos
Trustee



ADUK CHURCH

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report

To the trustees ADUK CHURCH

I report on the accounts of the church for the year ended 31st December 2022 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Vedant Patel

ACCA - Membership number 1667798

Date: 06/06/2023



ADUK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022
(Including Income & Expenditure Account)

	31/12/2022	31/03/2022
INCOME		
Donations and legacies	46,133	54,937
CJRS	0	11,050
TOTAL INCOME	46,133	65,987
Charitable Activities	(2,471)	(2,096)
EXPENDITURE		
Venue Hire	10,318	10,133
Rent	4,446	13,200
Administrative Expenses	27,928	39,236
Finance Cost	0	0
TOTAL EXPENDITURE	(42,692)	(62,569)
TOTAL EXPENDITURE	(42,692)	(62,569)
BANK INTEREST RECEIVABLE	2	
LOSS/PROFIT FOR THE YEAR	972	1,322

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



ADUK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2022

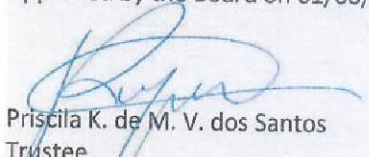
BALANCE SHEET AT 31/12/2022

	31/12/2022	31/03/2022
Current assets		
Cash at bank	23,886	21,594
Cash	<u>73</u>	<u>1,393</u>
NET CURRENT ASSETS	23,959	22,987
TOTAL ASSETS	23,959	22,987
LESS CURRENT LIABILITIES		
FUNDS		
Profit and loss account	<u>23,959</u>	<u>22,987</u>
Total funds	<u>23,959</u>	<u>22,987</u>

For the financial year ended 31 December 2022, the Charitable Company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The trustees, also directors, for the purposes of Company Law acknowledge their responsibilities for ensuring that the Charitable Company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Charitable Company.

The 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 01/06/2023 and signed on their behalf by


Priscila K. de M. V. dos Santos
Trustee
Date: 01/06/2023



ADUK CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

(a) Accounting convention

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

The Charitable Company meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Charitable Company.
- Designated funds are Unrestricted funds earmarked by the Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the Charitable Company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Charitable activities income is included when received;
- Resources are deferred when, at the end of an accounting period, they have been received but the Charitable Company has yet to become unconditionally entitled to them; and
- The value of services provided by volunteers has not been included.

(d) Expenditure

- Expenditure is recognised on a basis as a liability is incurred. It includes any VAT paid.
- Charitable activities expenditure comprises of those costs incurred by Charitable Company in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.



ADUK CHURCH

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like cash at bank creditors. These basic financial instruments are measured at transaction price.

2. LEGAL STATUS

The Charitable Company is a company limited by guarantee and has no share capital. The Charitable Company was incorporated on 27 March 2018 in England and was registered on 17 July 2018 with the Charity Commission in England and Wales.

The registered office of the Charitable Company was at Flat 72 Kingfisher Heights 2 Bramwell Way London E16 2GQ and changed to 124 City Road, London, EC1V 2NX on 20 September 2022.

3. EMPLOYEES

	31/12/2022	31/03/2022
Average number of employees	2	2

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Bank Interest	Total funds 31/12/2022
Non gift aid donations	39,276	762	2	40,040
Gift Aid	6,095			6,095
Total funds				46,135

5. EXPENDITURE

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds 31/12/2022
Worldwide Mission		1,100	1,100
Charitable work	1,371		1,371
Venue Hire	10,318		10,318
Rent	4,446		4,446
Insurance	471		471
Wages	22,830		22,830
Penalties			
Accountancy fees	1,188		1,188
Professional fees	35		35
Stationery & office supplies	2,830		2,830
Travel	444		444
Subscriptions	130		130
Bank charges			
TOTAL EXPENDITURE	44,063	1,100	45,163



ADUK CHURCH

5. CREDITORS: amounts falling due within one year

n/a

6. RESTRICTED FUNDS

	31/12/2022	31/03/2022
Donations raised for worldwide missions	762	1,826

ADUK CHURCH was engaged to raise funds to support its project in Jordan. This project was done in partnership with a Jordan branch of a Spanish charity envisaging to provide professional training to refugee women enabling them to feed their families. The project has finished in December 2022.



ADUK CHURCH

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31/12/2022**

	31/12/2022	31/03/2022
Charitable Income	39,276	53,111
CJRS	0	11,050
Gift aid	6,095	
Restricted Funds	762	1,826
	<u>46,133</u>	<u>65,987</u>
Total income	<u>46,133</u>	<u>65,987</u>
Less		
Charitable activities	(2,471)	(2,096)
Administrative Expenses	(42,692)	(63,891)
Bank Interest	2	0
	<u>972</u>	<u>1,322</u>
Net profit/loss for the year	<u>972</u>	<u>1,322</u>
Retained profit brought forward	22,987	21,665
Retained profit carried forward	<u>23,959</u>	<u>22,987</u>

ADUK CHURCH

England & Wales - Charity number 1179214

Accounts



ADUK CHURCH

**Report and Unaudited Financial Statements
for the Year Ended 31 March 2022**



ADUK CHURCH

**Company Information
for the Year Ended 31 March 2022**

Board of Trustees ("the Board"):

Gilberto Martins (appointed on 31 December 2022)
Priscila Kelly de Macedo Veiga dos Santos
Joanir Ceolin
Nelson Fernando Rodrigues (resigned on 31 December 2022)

Registered office: 124 City Road
London EC1V 2NX

Company number: 11277132

Charity number: 1179214

Accountants: Calculo Consultancy Ltd
3rd floor, Office 5
21 Knightsbridge
London
SW1X 7LY

Independent Examiner: Vedant Patel
ACCA - Membership number 1667798

Church Leaders (responsible for leadership of the church's activities):
Pr. Claudionor Claudio de Souza
Pra. Lea Narcy de Souza



ADUK CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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ADUK CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Board of Trustees (the "Board") present their report and the financial statements for the year ended 31 March 2022.

Governance, Structure and Management

ADUK CHURCH is a charitable company limited by guarantee, incorporated on 27 March 2018 (the "Charitable Company" or the "Church").

The Charitable Company registered office was changed on 20 September 2022 from Flat 72 Kingfisher Heights, 2 Bramwell Way London E16 2GQ England to 124 City Road London EC1V 2NX.

The Charitable Company was established under a Memorandum of Association that established its objects and powers and is governed under its Articles of Association.

Members of the Charitable Company guaranteed to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. The total number of such guarantees at 31 March 2022 was 3.

The Trustees are directors for the purpose of Company Law and trustees for the purpose of Charity Law. Members of the Board are drawn from the wider Christian community, both ordained and lay members. They bring a mix of professional skills such as business management, law and finance as well as those associated with church growth and social outreach.

Risk Management:

The Board conducts an annual review of the major risks to which the Charitable Company is exposed and systems are established or revised to mitigate those risks.

Internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations and the authorization and recording of all expenditure. The Charitable Company has two Safeguarding Officers and Safeguarding Policy.

Objectives and Activities:

The Charitable Company is a charity and exists to promote the Christian faith, relief poverty and sickness and to promote social inclusion for the public benefit.

Charitable Company is a Christian church led by Pastor Claudio Souza and Mrs Lea Souza duly supported by the Board and the members of the church.

Public Benefit:

When planning our activities we take account of the Charity Commission's guidance on public benefit and its specific guidance on charities for the advancement of religion. Our activities are publicized on our Facebook page and also promoted by other social medias. The Charitable Company benefits the general public in provision of the following:

- Public services of worship (including prayer meetings);
- Religious teaching to enlighten the public about the Christian faith whether by lecture, production of literature, evangelistic events or Christian conferences;
- Aid (whether in the form of goods or services);



ADUK CHURCH

- Funds for the relief of sickness, hardship or distress;
- Projects offering charitable assistance to refugees living in the Middle East.

Achievements and Performance:

It was a difficult period for the Church, restarting its activities after a long period of lockdown. Our services returned first in Stamford Hill and months later in Elephant & Castle. Before that, all activities were held online via Zoom, services inclusive. Just few services between release of government restrictions were held in person in temporary places.

We returned to our services in full in June 2021 and during the year the main efforts were towards supporting our members who struggled during COVID, who lost their loved ones and trying to adapt to the new reality. Also, those who were not entitled to any government support during lockdown or who lost their jobs before being able to claim for any financial support were assisted by the Church to be able to feed their families and live with minimum levels of dignity.

In terms of Church activities during the period these were limited to services and bible study for women. We managed to have very few online activities for kids in earlier days of lockdown but these were not suspended for low attendance as most of the parents were not available to supervise their children as required by the Church during remote activities.

Future strategy and plans:

The Church is focused on returning to all projects it was carrying out before the pandemic envisaging to continue to support the local community, elders, young people and all those who need assistance.

Financial Review:

The income for the period amounted to £65,986.55. This included the gifts granted to worldwide missions.

Responsibilities of the Board in relation of the Financial Statements:

The trustees (who also are directors of the Company for purposes of Company Law) are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period reported. In preparing those financial statements, the Board should follow best practice and:



ADUK CHURCH

- Select suitable account policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue on that basis.

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 and the provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board on 21/03/2023 and signed on its behalf by:



Priscila K. de M. V. dos Santos
Chairperson

Date: 21/03/2023



ADUK CHURCH

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report

To the trustees ADUK CHURCH

I report on the accounts of the church for the year ended 31st March 2022 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has



ADUK CHURCH

come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Vedant Patel

ACCA - Membership number 1667798

Date: 23/03/2023



ADUK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (Including Income & Expenditure Account)

INCOME	2022	2021
Donations and legacies	54,937	49,847
CJRS	11,050	18,920
TOTAL INCOME	65,987	68,767
Charitable Activities	(2,096)	(2,981)
EXPENDITURE		
Venue Hire	10,133	2,472
Rent	13,200	12,000
Administrative Expenses	39,236	32,458
Finance Cost	0	2
TOTAL EXPENDITURE	(62,569)	(46,932)
TOTAL EXPENDITURE	(62,569)	(46,932)
BANK INTEREST RECEIVABLE		1
LOSS/PROFIT FOR THE YEAR	1,322	18,856

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



ADUK CHURCH

BALANCE SHEET AS AT 31 MARCH 2022


BALANCE SHEET AT 31/03/2022

	2022	2021
Current assets		
Cash at bank	21,594	21,665
Cash	<u>1,393</u>	
NET CURRENT ASSETS	<u>22,987</u>	<u>21,665</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,665</u>
FUNDS		
Profit and loss account	22,987	21,665
Total funds	<u>22,987</u>	<u>21,665</u>

For the financial year ended 31 March 2022, the Charitable Company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The trustees, also directors, for the purposes of Company Law acknowledge their responsibilities for ensuring that the Charitable Company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Charitable Company.

The 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 21/03/2023 and signed on their behalf by


Priscila K. de M. V. dos Santos
Chairperson
Date: 21/03/2023



ADUK CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

(a) Accounting convention

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

The Charitable Company meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Charitable Company.
- Designated funds are Unrestricted funds earmarked by the Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the Charitable Company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Charitable activities income is included when received;
- Resources are deferred when, at the end of an accounting period, they have been received but the Charitable Company has yet to become unconditionally entitled to them; and
- The value of services provided by volunteers has not been included.

(d) Expenditure

- Expenditure is recognised on a basis as a liability is incurred. It includes any VAT paid.
- Charitable activities expenditure comprises of those costs incurred by Charitable Company in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.



ADUK CHURCH

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like cash at bank creditors. These basic financial instruments are measured at transaction price.

2. LEGAL STATUS

The Charitable Company is a company limited by guarantee and has no share capital. The Charitable Company was incorporated on 27 March 2018 in England and was registered on 17 July 2018 with the Charity Commission in England and Wales.

The registered office of the Charitable Company was at Flat 72 Kingfisher Heights 2 Bramwell Way London E16 2GQ and changed to 124 City Road, London, EC1V 2NX on 20 September 2022.

3. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	2	2

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	CJRS	Total funds 2022
Non gift aid donations	53,111	1,826	11,050	65,987

5. EXPENDITURE

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds 2022
Worldwide Mission	1,034		1,034
Charitable work	1,062		1,062
Venue Hire	10,133		10,133
Rent	13,200		13,200
Insurance	301		301
Wages	26,745		26,745
Penalties			
Accountancy fees	1,860		1,860
Professional fees	7,815		7,815
Stationery & office supplies	2,306		2,306
Office equipment			
Subscriptions	209		209
Bank charges			
TOTAL EXPENDITURE	(64,665)		(64,665)



ADUK CHURCH

5. CREDITORS: amounts falling due within one year

n/a

6. RESTRICTED FUNDS

	2022	2021
Donations raised for worldwide missions	1,826	2,314

ADUK CHURCH is engaged to raise funds to support its ongoing project in Jordan. This project is made in partnership with a Spanish charity via its Jordan branch envisaging to provide professional training to female refugees enabling them to feed their families.



ADUK CHURCH

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31/03/2022

	2022	2021
Charitable Income	53,111	47,534
CJRS	11,050	18,920
Restricted Funds	<u>1,826</u>	<u>2,314</u>
	65,987	68,768
Total income	<u>65,987</u>	<u>68,768</u>
Less		
Charitable activities	(2,096)	(2,981)
Administrative Expenses	(62,569)	(46,932)
Bank Interest	<u>0</u>	<u>1</u>
		49,913
Net profit/loss for the year	<u>1,322</u>	<u>18,856</u>
Retained profit brought forward	21,665	2,809
Retained profit carried forward	<u>22,987</u>	<u>21,665</u>

ADUK CHURCH

England & Wales - Charity number 1179214

Accounts



ADUK CHURCH

**Report and Unaudited Financial Statements
for the Year Ended 31 March 2021**



ADUK CHURCH

**Company Information
for the Year Ended 31 March 2021**

Board of Trustees ("the Board"):

Ev. Joanir Ceolin
Pr. Nelson Fernando Rodrigues
Priscila Kelly de Macedo Veiga dos Santos

Registered office: Flat 72 Kingfisher Heights
2 Bramwell Way
London E16 2GQ

Company number: 11277132

Charity number: 1179214

Accountants: Brondesbury Accountants Ltd
1 College Yard
56 Winchester Avenue
London
NW6 7UA

Independent Examiner: Rodolfo Basilio

Church Leaders (responsible for leadership of the church's activities):
Pr. Claudio Souza and Mrs. Lea Souza



ADUK CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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ADUK CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Board of Trustees (the "Board") present their report and the financial statements for the year ended 31 March 2021.

Governance, Structure and Management

ADUK CHURCH is a charitable company limited by guarantee, incorporated on 27 March 2018 (the "Charitable Company").

Governing Document:

The Charitable Company was established under a Memorandum of Association that established its objects and powers and is governed under its Articles of Association.

Members of the Charitable Company guaranteed to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. The total number of such guarantees at 31 March 2021 was 3.

Management:

The Trustees are directors for the purpose of Company Law and trustees for the purpose of Charity Law. Members of the Board are drawn from the wider Christian community, both ordained and lay members. They bring a mix of professional skills such as business management, law and finance as well as those associated with church growth and social outreach.

Risk Management:

The Board conducts an annual review of the major risks to which the Charitable Company is exposed and systems are established or revised to mitigate those risks.

Internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations and the authorization and recording of all expenditure. The Charitable Company has two Safeguarding Officers and Safeguarding Policy.

Objectives and Activities:

The Charitable Company is a charity and exists to promote the Christian faith, relief poverty and sickness and to promote social inclusion for the public benefit.

Charitable Company is a Christian church led by Pastor Claudio Souza and Mrs Lea Souza duly supported by the Board and the members of the church.

Public Benefit:

When planning our activities we take account of the Charity Commission's guidance on public benefit and its specific guidance on charities for the advancement of religion. Our activities are publicized on our Facebook page and also promoted by other social medias. The Charitable Company benefits the general public in provision of the following:

- Public services of worship (including prayer meetings);
- Religious teaching to enlighten the public about the Christian faith whether by lecture, production of literature, evangelistic events or Christian conferences;
- Aid (whether in the form of goods or services);
- Funds for the relief of sickness, hardship or distress;
- Projects offering professional qualification for refugees living in the Middle East.



ADUK CHURCH

Activities during the financial year:

The Charitable Company was very impacted by the COVID pandemic. During months of lock down, the Charitable Company performed its activities using electronic platforms such as Zoom and Facebook offering online services, prayer meetings and bible studies for women, kids and the wide church.

The Charitable Company also offered support to feed families financially struggling during the pandemic and continue to partner with a Jordanian branch of a Spanish charity to assist families of refugee and expand the project in Jordan providing professional qualification for refugees helping them to generate income to feed their families.

Future strategy and plans:

The future plans of ADUK CHURCH involve continue to work in the local community serving the elderly, young people of risk of crime, street workers and other vulnerable groups who find themselves in the cycles of poverty.

We also plan to seek for funds and other charities or trust to support us to expand our project in Jordan to double the number of families currently attended.

Financial Review:

The income for the period amounted to £68,767.44. This included the gifts granted to world missions.

Responsibilities of the Board in relation of the Financial Statements:

The Board Members (who also are directors of the Company for purposes of Company Law) are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period reported. In preparing those financial statements, the Board should follow best practice and:

- Select suitable account policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and



ADUK CHURCH

- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue on that basis.

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 and the provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board on 03/01/2022 and signed on its behalf by:

Ev. Joanir Ceolin
Chairman

Date: 24 January 2022 | 12:38 PST

Priscila K. de M. Veiga dos Santos
Trustees

Date: 21 January 2022 | 20:57 CET



ADUK CHURCH

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report

To the trustees ADUK CHURCH

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

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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.


Rodolfo Basilio

Vertice Services

04/01/2022



ADUK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

(Including Income & Expenditure Account)

INCOME	2021	2020
Donations and legacies	49,847	55,144
CJRS	18,920	
TOTAL INCOME	68,767	55,144
Charitable Activities	(2,981)	(2,070)
EXPENDITURE		
Venue Hire	2,472	17,388
Rent	12,000	8,800
Administrative Expenses	32,458	30,960
Finance Cost	2	
TOTAL EXPENDITURE	(46,932)	(57,148)
TOTAL EXPENDITURE	(46,932)	(57,148)
BANK INTEREST RECEIVABLE	1	2
LOSS/PROFIT FOR THE YEAR	18,856	(4,072)

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



ADUK CHURCH

BALANCE SHEET AS AT 31 MARCH 2021

BALANCE SHEET AT 31/03/2021

	2021	2020
Current assets		
Cash at bank	<u>21,665</u>	<u>2,809</u>
	<u>21,665</u>	<u>2,809</u>
NET CURRENT ASSETS	<u>21,665</u>	<u>2,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>21,665</u>	<u>2,809</u>
FUNDS		
Profit and loss account	21,665	2,809
Total funds	<u>21,665</u>	<u>2,809</u>

For the financial year ended 31 March 2021, the Charitable Company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The trustees, also directors, for the purposes of Company Law acknowledge their responsibilities for ensuring that the Charitable Company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Charitable Company.

The 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 04/01/2022 and signed on their behalf by

Ev. Joanir Ceolin
Chairman



ADUK CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

(a) Accounting convention

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

The Charitable Company meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Charitable Company.
- Designated funds are Unrestricted funds earmarked by the Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the Charitable Company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Charitable activities income is included when received;
- Resources are deferred when, at the end of an accounting period, they have been received but the Charitable Company has yet to become unconditionally entitled to them; and
- The value of services provided by volunteers has not been included.

(d) Expenditure

- Expenditure is recognised on a basis as a liability is incurred. It includes any VAT paid.
- Charitable activities expenditure comprises of those costs incurred by Charitable Company in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.



ADUK CHURCH

(e) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like cash at bank creditors. These basic financial instruments are measured at transaction price.

2. LEGAL STATUS

The Charitable Company is a company limited by guarantee and has no share capital. The Charitable Company was incorporated on 27 March 2018 in England and was registered on 17 July 2018 with the Charity Commission in England and Wales.

The registered office of the Charitable Company was at Flat 72 Kingfisher Heights 2 Bramwell Way London E16 2GQ.

3. EMPLOYEES

	2021	2020
	No.	No.
Average number of employees	2	2

4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	CJRS	Total funds 2021
Non gift aid donations	47,534	2,314	18,920	68,768

5. EXPENDITURE

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds 2021
Worldwide Mission		2,416	2,416
Charitable work	565		565
Venue Hire	2,472		2,472
Rent	12,000		12,000
Insurance	256		256
Wages	26,000		26,000
Penalties	120		120
Accountancy fees	2,204		2,144
Professional fees	1,545		1,605
Stationery & office supplies	986		986
Church equipment	1,188		1,188
Subscriptions	158		158
Bank charges	2		2
TOTAL EXPENDITURE	(47,496)	(2,416)	(49,912)



ADUK CHURCH

5. CREDITORS: amounts falling due within one year

n/a

6. RESTRICTED FUNDS

	2021	2020
Donations raised for worldwide missions	2,314	1,452

ADUK CHURCH is engaged to raise funds to support its ongoing project in Jordan. This project is made in partnership with a Jordan branch of a Spanish charity envisaging to provide professional training to refugee women enabling them to feed their families.



ADUK CHURCH

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31/03/2021**

	2021	2020
Charitable Income	47,534	53,692
CJRS	18,920	
Restricted Funds	2,314	1,452
	<u>68,768</u>	
Total income	<u>68,768</u>	<u>55,144</u>
Less		
Charitable activities	(2,981)	(2,070)
Administrative Expenses	(46,932)	(57,148)
Bank Interest	<u>1</u>	<u>2</u>
	<u>49,913</u>	<u>(59,216)</u>
Net profit/loss for the year	<u>18,856</u>	<u>(4,072)</u>
Retained profit brought forward	<u>2,809</u>	<u>6,881</u>
Retained profit carried forward	<u>21,665</u>	<u>2,809</u>