



# **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:



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- 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**

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I report on the accounts of the church for the year ended 31<sup>st</sup> 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



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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)**

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

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



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### BALANCE SHEET AS AT 31 MARCH 2022

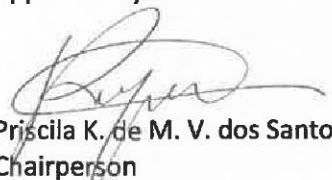
#### BALANCE SHEET AT 31/03/2022

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

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.



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### (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 No.	2021 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			
<b>TOTAL EXPENDITURE</b>	<b>(64,665)</b>		<b>(64,665)</b>



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### **5. CREDITORS: amounts falling due within one year**

n/a

### **6. RESTRICTED FUNDS**

	<b>2022</b>	<b>2021</b>
<b>Donations raised for worldwide missions</b>	<b>1,826</b>	<b>2,314</b>

**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.**



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

	<b>2022</b>	<b>2021</b>
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	<u>21,665</u>	<u>2,809</u>
Retained profit carried forward	<u>22,987</u>	<u>21,665</u>