

# ADML CHURCH

England & Wales · Charity number 1202620

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-04-04

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

## Contact

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**Address** 5 Rosenthal Road  
London  
SE6 2BX

**Phone** 07927604595

**Email** [admissaolondres@gmail.com](mailto:admissaolondres@gmail.com)

**Website** [https://admissaolondres.negocio.site/?utm\\_source=gmb&utm\\_medium=referral#posts](https://admissaolondres.negocio.site/?utm_source=gmb&utm_medium=referral#posts)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC THROUGHOUT LONDON IN ACCORDANCE WITH THE DECLARATION OF FAITH BY PROVIDING FACILITIES FOR CHRISTIAN WORSHIP, PRAYER, RELIGIOUS EDUCATION, CELEBRATING RELIGIOUS FESTIVALS, CONDUCTING RELIGIOUS CEREMONIES, MISSIONARY WORK, OUTREACH AND PASTORAL CARE IN THE COMMUNITY.

**Activities:** OUR VISION-Raise a generation committed to God, who implant his Kingdom and, consequently, have an abundant life. John 8.14Our Mission-WIN and BUILD ,Consolidation of faith by delivering a discipleship order given by JesusDeclaration of Faith-We believe that the Holy Bible is the inspired, infallible and immutable word of God.

## Classification

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- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

## Geography

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- Bromley
- Croydon
- Greenwich
- Lambeth
- Lewisham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£264,220	£247,180	-	-
2024-03-31	£50,536	£47,076	-	-

## Trustees

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Name	Role	Appointed
Joao Amaro Da Silva	Chair	2023-04-04
Douglas Bento Oliveira		2023-04-04
Monica Oliveira Neto Silva		2023-04-04
Pastor Wesley Luiz Gaioni		2023-04-04

**ADML CHURCH**

England & Wales - Charity number 1202620

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# Accounts

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**ADML CHURCH**

**FINANCIAL STATEMENTS AND TAR REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

**CHARITY NUMBER 1202620**

**ADML CHURCH**  
**5 ROSENTHAL ROAD**  
**CATFORD, LONDON SE6 2BX**

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**TRUSTEES & ADMINISTRATIVE DETAILS**  
YEAR ENDED 31<sup>ST</sup> MARCH 2025

**CHARITY NAME**

ADML CHURCH

**CHARITY NUMBER**

1202620

**CHARITY ADDRESS**

5 ROSENTHAL ROAD  
CATFORD, LONDON  
SE6 2BX

**GOVERNING DOCUMENT**

CIO-FOUNDATION CONSTITUTION  
Registered 4 APRIL 2023

**TRUSTEES DURING THE YEAR**

Joao Amaro da Silva  
Pastor Wesley Luiz Gaioni  
Douglas Bento Oliveira  
Monica Oliveira Neto Silva

**INDEPENDENT EXAMINER**

Fabio Rodrigues BSc(Hons), MSc  
VERBO Consulting Ltd  
122 Fairbank House  
13 Beaufort Square  
London NW9 4FJ

**PRINCIPALS BANKERS**

HSBC Bank Plc  
149 Rushey Green  
London SE6 4BQ

Lloyds Bank Plc  
120 Lewisham High St  
London SE13 6JG

ADML CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

<b>Statement of Activity</b>		
<b>ADML Church</b>		
<b>1 April, 2024-31 March, 2025</b>		
<b>Distribution account</b>	<b>£</b>	<b>£</b>
Income		
BACS Donation	196,613.86	50,535.24
Card Donations	25,990.36	-
Cash Donations	41,865.63	-
<b>Total for Income</b>	<b>264,469.85</b>	<b>50,535.24</b>
<b>Gross Profit</b>	<b>264,469.85</b>	<b>50,535.24</b>
Expenses		
Bank Charges	50.66	30.72
Business Rate	5,376.62	1,884.00
Dues and Subscriptions	977.57	-
Legal and Professional Fees	500.00	400.00
Office/General Expenses	3,308.64	4,834.02
Professional Services	95,414.69	15,430.86
Refreshments	10,986.59	219,434.00
Refurbishment	2,668.91	
Rent or Lease of Buildings	96,552.31	20,368.00
Stationary	230.25	
Transaction Fees	11.14	6.08
Travel	10,343.91	479.75
Uniforms and Accessories	4,669.40	
Utilities	16,089.35	1,448.07
<b>Total for Expenses</b>	<b>247,180.04</b>	<b>47,075.84</b>
<b>Net Operating Income</b>	<b>17,289.81</b>	<b>3,459.40</b>
Other Income		
Interest Earned	8.13	-
<b>Total for Other Income</b>	<b>8.13</b>	<b>-</b>
<b>Net Other Income</b>	<b>8.13</b>	<b>-</b>
<b>Net Income</b>	<b>17,297.94</b>	<b>3,459.40</b>

ADML CHURCH

**STATEMENT OF FINANCIAL POSITION**

As of March 31, 2025

<b>Distribution account</b>	<b>Total (£)</b>	
Fixed Asset		
Non-current Assets		
Equipment	<u>6,793.83</u>	<u>-</u>
<b>Total for Non-current Assets</b>	<b><u>6,793.83</u></b>	<b><u>-</u></b>
<b>Total for Fixed Asset</b>	<b><u>6,793.83</u></b>	<b><u>-</u></b>
Cash at bank and in hand		
HSBC CURRENT	4,996.27	2,664.93
LLOYDS CURRENT	8,934.91	664.71
LLOYDS SAVING	<u>51.58</u>	<u>-</u>
<b>Total for Cash at bank and in hand</b>	<b><u>13,982.76</u></b>	<b><u>3,329.64</u></b>
Debtors		
Current Assets		
Stock Asset	<u>49.76</u>	<u>49.76</u>
<b>Total for Current Assets</b>	<b><u>49.76</u></b>	<b><u>49.76</u></b>
<b>NET CURRENT ASSETS</b>	<b><u>14,032.52</u></b>	<b><u>3,379.40</u></b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>	<b><u>14,032.52</u></b>	<b><u>3,379.40</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b><u>20,826.35</u></b>	<b><u>3,379.40</u></b>
<b>TOTAL NET ASSETS (LIABILITIES)</b>	<b><u>20,826.35</u></b>	<b><u>3,379.40</u></b>
Capital and Reserves		
Opening Balance Equity	319.01	80.00
Retained Earnings	3,459.40	
Net Income	<u>17,047.94</u>	<u>3,459.40</u>
<b>Total for Capital and Reserves</b>	<b><u>20,826.35</u></b>	<b><u>3,379.40</u></b>

## ADML CHURCH

### **TRUSTEE'S ANNUAL REPORT (TAR) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

#### **1. INTRODUCTION AND CHARITY DETAILS**

Charity Name: ADML Church

Charity Registration Number: 1202620.

Charity Registered Address: 5 Rosenthal Road  
Catford, London  
SE6 2BX

The trustees of the charity are: Joao Amaro da Silva (Chair)  
Pastor Wesley Luiz Gaioni (Secretary)  
Douglas Bento Oliveira (Treasurer)  
Monica Oliviera Neto Silva

#### **2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a CIO – Foundation Constitution registered on 4 April 2023. The charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities, and monitor the financial position.

#### **3. OBJECTIVES AND ACTIVITIES**

The object of the organisation is to advance the Christian faith for the benefit of the public throughout London in accordance with the declaration of faith by providing facilities for Christian worship, prayer, religious education, celebrating religious festivals, conducting religious ceremonies, missionary work, outreach and pastoral care in the community.

#### **4. PUBLIC BENEFIT STATEMENT**

In line with the Charity Commission guidance, the trustees confirm that our activities provide a clear public benefit. The organisation held successful services throughout the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church also held several conferences to assist the spiritual development of the people in the community.

## **5. FINANCIAL REVIEW**

The income over the year was over £200,000 (fifty thousand), which was well managed by the trustees without any debit. The church used a large amount of this income to pay the rent and business rates of the property used as a Place of Worship.

## **6. FUTURE PLANS & OBJECTIVES**

The charity is being registered with HM Revenue and Customs (HMRC) to get tax back on Gift Aid donations so we can increase our fundraising efforts to raise additional funds.

The organisation is looking to start saving to purchase its premises in the future. They also plan to support more families in need and plan to continue to host its regular services and conferences in the coming year.

## **7. RESERVE POLICY**

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

## **8. GOVERNANCE & RISK MANAGEMENT**

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

- Financial Risks – the charity is looking for different fundraising options so we can mitigate financial risks.
- Operational Risks – to be managed by staff training & policies.
- Safeguarding Risks – to be monitored through DBS checks & policies.

## **9. STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

The trustees confirm that they have:

- Ensured proper financial records are maintained.
- Complied with Charity Commission requirements.
- Reviewed risks and internal controls regularly.

Approved by the Trustees on 16<sup>th</sup> January 2026 and signed on their behalf by:

Joao Amaro da Silva  
Chair

Douglas Bento Oliveira  
Treasurer

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

### **ADML CHURCH**

I report on the accounts of the church for the year ended 31<sup>st</sup> March 2025 set out on the following pages, which have been prepared based on the accounting policies shown in the corresponding pages. Based on the examination performed, there is an increase in the Church's income during the financial period under review and it is attributable primarily to higher attendance at worship services and church-related activities. Increased participation by congregants resulted in higher receipts from tithes, offerings, and voluntary contributions received during regular services, special programs, and church events. This trend is consistent with increased member engagement in the activities of the Church.

The increase in income was accompanied by a corresponding rise in expenditure, which appears reasonable and consistent with the scale of the Church's expanded operations during the period. Expenditure increased as a result of higher costs associated with worship services, teaching materials, sacramental supplies, and the delivery of church programs, fellowships, and special services. Additional increases were noted in facility-related expenses, including electricity, water, cleaning, maintenance, and general upkeep, reflecting increased and extended use of church premises. Administrative costs, including office supplies, printing, communication, and general support expenses, also increased in line with higher activity levels. Furthermore, expenditure related to pastoral care, counselling, visitations, transportation, and community outreach activities increased in response to the needs of a growing congregation.

The increase in expenditure is directly related to and proportionate with the growth in income and overall church activities during the period under review. Nothing has come to the examiner's attention to suggest that the Church is not operating on a sound financial basis, and available resources appear to have been applied in accordance with the Church's stated mission and ministry objectives.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

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

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out following the General directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The

procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

#### **INDEPENDENT EXAMINER'S STATEMENT**

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

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

FABIO RODRIGUES BSc(Hons), MSc  
VERBO CONSULTING LTD  
122 Fairbank House 13 Beaufort Square  
London  
NW9 4FJ

## ADML CHURCH

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

#### **ACCOUNTING POLICIES**

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

1. **Going Concern:** The accounts are prepared on a going concern basis.
2. The accounts present a true and fair view and no change have been made to the accounting policies adopted.
3. No changes to the accounting estimates have occurred in the reporting period.
4. No material prior-year errors have been identified in the reporting period.

#### **RECOGNITION OF INCOME**

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

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

#### **GRANTS AND DONATIONS**

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

#### **TAX RECLAIM ON DONATIONS AND GIFTS**

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

However, it is worth noting that as of 31 March 2025, the charity was not yet registered with HMRC and consequently had not received any amount as gift aid on donations and gifts.

## **EXPENDITURE AND LIABILITIES**

### *Liability Recognition*

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

### *Grants and Support Costs*

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

### *Creditors*

The charity has no creditors.

## **ASSETS**

### *Tangible Fixed Assets for use by the charity*

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

### *Debtors*

The charity has no debtors.

## **TRUSTEE REMUNERATION**

- (1) Trustee Joao Amaro da Silva received £60,147.00 for services rendered to the charity as a Pastor.

**ADML CHURCH**

England & Wales - Charity number 1202620

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# Accounts

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ADML CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

CHARITY NUMBER 1202620

ADML CHURCH  
5 ROSENTHAL ROAD  
CATFORD, LONDON  
SE6 2BX

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TRUSTEES & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> MARCH 2024

**CHARITY NAME**

ADML CHURCH

**CHARITY NUMBER**

1202620

**CHARITY ADDRESS**

5 ROSENTHAL ROAD  
CATFORD, LONDON  
SE6 2BX

**GOVERNING DOCUMENT**

CIO-FOUNDATION CONSTITUTION  
Registered 4 APRIL 2023

**TRUSTEES DURING THE YEAR**

Joao Amaro da Silva  
Pastor Wesley Luiz Gaioni  
Douglas Bento Oliveira  
Monica Oliveira Neto Silva

**INDEPENDENT EXAMINER**

Fabio Rodrigues BSc(Hons), MSc  
VERBO Consulting Ltd  
122 Fairbank House  
13 Beaufort Square  
London NW9 4FJ

**PRINCIPALS BANKERS**

HSBC Bank Plc  
149 Rushey Grn  
London SE6 4BQ

Lloyds Bank Plc  
120 Lewisham High St  
London SE13 6JG

ADML CHURCH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

	<u>Total</u>
<b>Income</b>	
<b>Donations</b>	50,535.24
	£
<b>Total Income</b>	<u>50,535.24</u>
	£
<b>Total</b>	<b>50,535.24</b>
<b>Expenditures</b>	
<b>Bank Charges</b>	30.72
<b>Business Rate</b>	1,884.00
<b>Refreshments</b>	259.03
<b>Equipment</b>	4,834.02
<b>Groceries</b>	1,935.31
<b>Legal and Professional Fees</b>	400.00
<b>Professional Services (1)</b>	15,430.86
<b>Rent or Lease of Buildings</b>	20,368.00
<b>Transaction Fees</b>	6.08
<b>Travel</b>	479.75
<b>Utilities</b>	1,448.07
	£
<b>Total Expenditures</b>	<u>47,075.84</u>
	£
<b>Net Operating Income</b>	<u>3,459.40</u>
	£
<b>Net Income/(Expenditure)</b>	<b>3,459.40</b>

ADML CHURCH  
BALANCE SHEET  
AS OF 31<sup>st</sup> MARCH 2024

	<b>Total</b>
<b>Fixed Asset</b>	
<b>Total Fixed Asset</b>	
<b>Cash at bank and in hand</b>	
<b>HSBC CURRENT</b>	2,664.93
<b>LLOYDS CURRENT</b>	664.71
	<b>£</b>
<b>Total Cash at bank and in hand</b>	<b>3,329.64</b>
<b>Current Assets</b>	
<b>Stock Asset</b>	49.76
	<b>£</b>
<b>Total Current Assets</b>	<b>49.76</b>
	<b>£</b>
<b>Net current assets</b>	<b>3,379.40</b>
	<b>£</b>
<b>Net current assets (liabilities)</b>	<b>3,379.40</b>
	<b>£</b>
<b>Total assets less current liabilities</b>	<b>3,379.40</b>
	<b>£</b>
<b>Total net assets (liabilities)</b>	<b>3,379.40</b>
<b>Charity funds</b>	
<b>Opening Balance Equity</b>	-80.00
<b>Retained Earnings</b>	
<b>Surplus/(Deficit)</b>	3,459.40
	<b>£</b>
<b>Total Charity funds</b>	<b>3,379.40</b>

## ADML CHURCH

### TRUSTEE'S ANNUAL REPORT (TAR) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

#### **1. INTRODUCTION AND CHARITY DETAILS**

Charity Name: ADML Church

Charity Registration Number: 1202620.

Charity Registered Address: 5 Rosenthal Road  
Catford, London  
SE6 2BX

The trustees of the charity are: Joao Amaro da Silva (Chair)  
Pastor Wesley Luiz Gaioni (Secretary)  
Douglas Bento Oliveira (Treasurer)  
Monica Oliviera Neto Silva

#### **2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a CIO – Foundation Constitution registered on 4 April 2023. The charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities, and monitor the financial position.

#### **3. OBJECTIVES AND ACTIVITIES**

The object of the organisation is to advance the Christian faith for the benefit of the public throughout London in accordance with the declaration of faith by providing facilities for Christian worship, prayer, religious education, celebrating religious festivals, conducting religious ceremonies, missionary work, outreach and pastoral care in the community.

#### **4. PUBLIC BENEFIT STATEMENT**

In line with the Charity Commission guidance, the trustees confirm that our activities provide a clear public benefit. The organisation held successful services throughout the year in which individuals were equipped and educated on the

principles and doctrines of the Christian faith. The church also held several conferences to assist the spiritual development of the people in the community.

## **5. FINANCIAL REVIEW**

The income over the year was over £50,000 (fifty thousand), which was well managed by the trustees without any debit. The church used a large amount of this income to pay the rent and business rates of the property used as a Place of Worship.

## **6. FUTURE PLANS & OBJECTIVES**

The charity is being registered with HM Revenue and Customs (HMRC) to get tax back on Gift Aid donations so we can increase our fundraising efforts to raise additional funds.

The organisation is looking to start saving to purchase its premises in the future. They also plan to support more families in need and plan to continue to host its regular services and conferences in the coming year.

## **7. RESERVE POLICY**

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

## **8. GOVERNANCE & RISK MANAGEMENT**

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

- Financial Risks – the charity is looking for different fundraising options so we can mitigate financial risks.
- Operational Risks – to be managed by staff training & policies.
- Safeguarding Risks – to be monitored through DBS checks & policies.

## **9. STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

The trustees confirm that they have:

- Ensured proper financial records are maintained.
- Complied with Charity Commission requirements.
- Reviewed risks and internal controls regularly.

Approved by the Trustees on 31<sup>st</sup> January 2025 and signed on their behalf by:

Joao Amaro da Silva  
Chair

Douglas Bento Oliveira  
Treasurer

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES

**ADML CHURCH**

I report on the accounts of the church for the year ended 31<sup>st</sup> March 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 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. It is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. Which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - a. proper accounting records are kept per section 130 of the 2011 Act.
  - b. Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act. Or

2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

FABIO RODRIGUES BSc(Hons), MSc  
VERBO CONSULTING LTD  
122 Fairbank House  
13 Beaufort Square  
London  
NW9 4FJ

## ADML CHURCH

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

#### **ACCOUNTING POLICIES**

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

1. **Going Concern:** The accounts are prepared on a going concern basis.
2. The accounts present a true and fair view and no change have been made to the accounting policies adopted.
3. No changes to the accounting estimates have occurred in the reporting period.
4. No material prior-year errors have been identified in the reporting period.

#### **RECOGNITION OF INCOME**

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

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

#### **GRANTS AND DONATIONS**

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

#### **TAX RECLAIM ON DONATIONS AND GIFTS**

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

However, it is worth noting that as of 31 March 2024, the charity was not yet registered with HMRC and consequently had not received any amount as gift aid on donations and gifts.

## **EXPENDITURE AND LIABILITIES**

### *Liability Recognition*

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

### *Grants and Support Costs*

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

### *Creditors*

The charity has no creditors.

## **ASSETS**

### *Tangible Fixed Assets for use by the charity*

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

### *Debtors*

The charity has no debtors.

## **TRUSTEE REMUNERATION**

(1) Trustee Joao Amaro da Silva received £3,275.00 for services rendered to the charity as a Pastor.