

Company registration number: 666072

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
IN EUROPE IRELAND CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 28 February 2025

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
IN EUROPE IRELAND CLG
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**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
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Directors and other information

Directors	Senga Madalena Celmira Manuel Rute Sebastiao
Secretary	Ivy Nididiamaka Barreto
Company registration number	666072
Registered office	11 Rivermeade Park Saint Margaret's Dublin
Accountants	CSNA Chartered Certified Accountants 4 Newcastle Manor Green Newcastle Co Dublin

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Directors' report

The directors present their annual report and the financial statements of the company for the financial year ended 28 February 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Senga Madalena
Celmira Manuel
Rute Sebastiao

Principal activities

The principal activity of company is to advance religion by operating church services on a weekly basis and by preaching, teaching, and propagating the gospel of our Lord Jesus Christ

Development and performance

During the year the company was involved in the training and education of Christians on biblical principles and doctrines, leadership development, church management and administration, preaching and pastoral finance in Ministries, evangelism and Christian counselling and in doing so undertaking, providing and carrying out any service deemed necessary or advantageous in promoting the objects of the company.

Principal risks and uncertainties

The directors have identified that the key risks and uncertainties the company faces relate to retention of membership and financial sustainability.

The company mitigates these risks as follows:

- The company continually monitors its level of activity, prepares and monitors its budgets, targets and projections.
- A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital by the company.
- Internal control risks are minimised by the implementation of financial policies and procedures which controls the authorisation of all transaction and projects.
- The company continually engages in program of activities to attract new members.

The company closely monitors emerging changes to regulation and legislation on an ongoing basis.

Likely future developments

The company will continue to be involved in activities to further promote its main objects.

Events after the end of the reporting period

There have been no significant events affecting the company since the year end.

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Directors' report (continued)

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the company's registered office.

This report was approved by the board of directors on 16 December 2025 and signed on behalf of the board by:

Senga Madalena
Director

Celmira Manuel
Director

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Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**Report to the board of directors on the preparation of the
financial statements of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
IN EUROPE IRELAND (continued)**

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND for the financial year ended 28 February 2025 which comprise the statement of financial activities, reconciliation of funds, balance sheet, statement of cash flows and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/uk/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND and its board of directors as a body for our work or for this report.

It is your duty to ensure that BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and statement of financial activities of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND. You consider that BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY IN EUROPE IRELAND. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CSNA

Chartered Certified Accountants
4 Newcastle Manor Green
Newcastle
Co Dublin

Date: 16 December 2025

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
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**Reconciliation of funds
for the financial year ended 28 February 2025**

	2025	2024
	€	€
Net income / (expenditure) for the financial year	-	-
Funds brought forward at the start of the financial year	-	-
Funds carried forward at the end of the financial year	-	-

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
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**Balance sheet
As at 28 February 2025**

	Note	2025		2024	
		€	€	€	€
Net assets		_____	-	_____	-
		=====		=====	

We, as directors of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements were approved by the board of directors on 16 December 2025 and signed on behalf of the board by:

Senga Madalena
Director

Celmira Manuel
Director

The notes on page 9 form part of these financial statements.

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
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**Statement of cash flows
for the financial year ended 28 February 2025**

	2025	2024
	€	€
Cash flows from operating activities		
Net income / (expenditure) for the financial year	-	-
	<hr/>	<hr/>
Cash generated from operations	-	-
	<hr/>	<hr/>
Net cash from operating activities	-	-
	<hr/> <hr/>	<hr/> <hr/>
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at beginning of financial year	-	-
	<hr/>	<hr/>
Cash and cash equivalents at end of financial year	-	-
	<hr/> <hr/>	<hr/> <hr/>

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
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**Notes to the financial statements
for the financial year ended 28 February 2025**

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the company.

3. Limited by guarantee

The Company is Limited by guarantee, with no share capital

4. Funds

This represents accumulated income funds of the company.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 16 December 2025.

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The following pages do not form part of the statutory accounts.

**BOM DEUS - THE CHURCH EVANGELICAL PENTECOSTS FRATERNITY
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**Detailed statement of financial activities
for the financial year ended 28 February 2025**

**2025
€**