

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

England & Wales · Charity number 1082446

Details

Status Registered

Legal form Other

Registered 2000-09-16

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

Contact

Address 21 Compton Avenue
Wembley
HA0 3FD

Phone 02035385078

Email info@schildproject.org.uk

Website <https://www.schildproject.org.uk/>

Activities

Objects: THE object of the Trust is to advance the Christian values (in accordance with the Statement of Beliefs appearing in the Schedule hereto) to the benefit of the public hereto in the London Borough of Brent and in such other parts of the United Kingdom as the trustees may from time to time think fit to fulfill its purposes by (a) Supporting families and individuals (children, teens, youth, adults, and/or elders), empowering them to develop themselves in order to meet their needs. (b) Relieving individuals in condition of need or hardship or who are aged or sick and relieving the distress caused thereby. (c) Promoting music and arts workshops and classes for youth in order to engage them to local community and prevent their eventual association with gangs. (d) Promoting social reinsertion through a wide range of basic legal advice, practical training sessions and workshops to enable people to change their lives and restore families. (e) Holding cultural and social events, prayer meetings, lectures, and public celebration of religious festivals. (f) Producing and distributing literature and recorded material to enlighten others about the Christian Faith.

Activities: Pentecostal Community of London is a vibrant church that for decades has been committed to supporting Portuguese-speaking individuals and families from different backgrounds, also recognized under the acronym BAME. Our activities include family services, prayer meetings, and lectures to teach Christian principles, as well as charitable projects for social assistance to the neediest.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** LONDON BOROUGH OF HARLESDEN AND WORLDWIDE
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£56,200	£52,595	-	-
2024-12-31	£49,983	£52,113	-	-
2023-12-31	£40,619	£54,806	-	-
2022-12-31	£32,429	£20,408	-	-
2021-12-31	£28,578	£17,562	-	-
2020-12-31	£23,539	£13,689	-	-

Trustees

Name	Role	Appointed
CELIA REGINA DOS SANTOS		2015-01-01
ERIVAN SOUZA LIMA		2023-07-01
MOISES ANTONIO DE ARAUJO		
SAULO LEANDRO DE ARAUJO		
Sandra Macedo Goncalves		2023-11-09

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

England & Wales - Charity number 1082446

Accounts

Registered Charity Number : 1082446

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	MOISES ANTONIO DE ARAUJO
Charity Number	1082446
Registered Office	21 Compton Avenue Wembley London HA0 3FD
Independent Examiner	Sansao Rodrigues

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity: COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Charity registration number: 1082446

Principal address: 21 Compton Avenue, Wembley, HA0 3FD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

SANDRA MACEDO GONCALVES

ERIVAN SOUZA LIMA

CELIA REGINA DOS SANTOS

SAULO LEANDRO DE ARAUJO

MOISES ANTONIO DE ARAUJO

Independent examiners

SJPR Accountants Ltd

225 Capham Road

London

SW9 9BE

Approved by the Board of Trustees and signed on its behalf by

.....

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Sansao Rodrigues

SJPR Accountants Ltd

225 Clapham Road, London, SW9 9BE

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Categories Details	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	49,982.98	49,982.98	40,618.14
Total		49,982.98	49,982.98	40,618.14
Expenditure on:				
Charitable activities	3	-	-	1,040.00
Other	5	52,113.14	52,113.14	53,765.18
Total		52,113.14	52,113.14	54,805.18
Net income/(expenditure)		(2,130.16)	(2,130.16)	(14,187.04)
Net movement in funds		(2,130.16)	(2,130.16)	(14,187.04)
Reconciliation of funds:				
Total funds brought forward		(14,187.04)	(14,187.04)	-
Total funds carried forward		(16,317.20)	(16,317.20)	(14,187.04)

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

Categories Details	Notes	Total Funds 2024 £	Total Funds 2023 £
Current assets			
Cash at bank and in hand	6	25,594.34	28,564.50
Total current assets		25,594.34	28,564.50
Creditors: amounts falling due within one year	7	-	840.00
Net current assets/(liabilities)		25,594.34	27,724.50
Total net assets or liabilities		25,594.34	27,724.50
Funds of the Charity			
Unrestricted funds	8	(16,317.20)	(14,187.04)
Restricted income funds	8	-	-
Endowment funds	8	-	-
Total funds		(16,317.20)	(14,187.04)

The financial statements were approved by the trustees on 23 July 2025 and signed on its behalf by:

MOISES ANTONIO DE ARAUJO
Trustee

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	49,982.98	49,982.98	40,618.14
	49,982.98	49,982.98	40,618.14

3. Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Advertising and marketing	-	200.00
Support Costs	-	840.00
	-	1,040.00

4. Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Governance Costs		
Accountants fees	-	840.00
	-	840.00

5. Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Other Expenditure	51,679.59	51,679.59	53,603.88
Fuel expenses	433.55	433.55	161.30
	52,113.14	52,113.14	53,765.18

6. Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and in hand	350.00	350.00
Natwest	25,244.34	28,214.50
	25,594.34	28,564.50

7. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accruals and deferred income	-	840.00
	-	840.00

8. Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	(14,187.04)	49,982.98	52,113.14	-	-	(16,317.20)
Total	(14,187.04)	49,982.98	52,113.14	-	-	(16,317.20)

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	-	40,618.14	54,805.18	-	-	(14,187.04)
Total	-	40,618.14	54,805.18	-	-	(14,187.04)

8.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

England & Wales - Charity number 1082446

Accounts

Charity number: 1082446

(England and Wales)

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Report of the Trustees For the year ended 31 December 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

What the charity does:

- General Charitable Purposes
- Education/training
- The Prevention Or Relief Of Poverty
- Religious Activities
- Arts/culture/heritage/science

Who the charity helps:

- Children/young People
- Elderly/old People
- People With Disabilities
- People Of A Particular Ethnic Or Racial Origin

How the charity helps:

- Provides Services
- Provides Advocacy/advice/information
- Other Charitable Activities

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Charity registration number	1082446
Principal address	21 Compton Avenue Wembley London HA0 3FD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Saulo Leandro de Araujo
Celia Regina dos Santos
Moises Antonio de Araujo
Erivan Souza Lima
(Appointed: 01 July 2023)
Sandra Macedo Goncalves
(Appointed: 09 November 2023)

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE
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COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Report of the Trustees Continued
For the year ended 31 December 2023

Approved by the Board of Trustees and signed on its behalf by

..... 08 March 2024
Moises Antonio de Araujo

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Sansao Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

08 March 2024

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	40,619	32,429
Total		40,619	32,429
Expenditure on:			
Raising funds	3	(1,243)	-
Charitable activities	4/5	(53,563)	(20,408)
Total		(54,806)	(20,408)
Net income/expenditure		(14,187)	12,021
Reconciliation of funds			
Total funds brought forward		41,912	29,891
Total funds carried forward		27,725	41,912

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		28,565	42,632
		28,565	42,632
Creditors: amounts falling due within one year	10	(840)	(720)
Net current assets		27,725	41,912
Total assets less current liabilities		27,725	41,912
Net assets		27,725	41,912
The funds of the charity			
Unrestricted income funds	11	27,725	41,912
Total funds		27,725	41,912

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Moises Antonio de Araujo
Trustee
08 March 2024

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

COMUNIDADE PENTECOSTAL DE LONDRES TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2023 £	2022 £
Unrestricted funds		
Donations received	40,619	32,429
	40,619	32,429

3. Expenditure on other trading activities

	2023 £	2022 £
Unrestricted funds		
Fund raising events	1,043	-
	1,043	-

4. Costs of charitable activities by fund type

	2023 £	2022 £
Unrestricted funds		
Support	51,808	19,328
Support costs	1,755	1,080
	53,563	20,408

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2023

5. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Support	53,245	20,048
Activity 2	318	360
	<u>53,563</u>	<u>20,408</u>

6. Analysis of support costs

	2023	2022
	£	£
Governance costs	1,755	1,080

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	840	720
	<u>840</u>	<u>720</u>

8. Particulars of employees

	2023	2022
General employees	0	0
	<u>0</u>	<u>0</u>

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2023

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	840	720
	840	720

11. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General	41,912	40,619	(54,806)	27,725
	41,912	40,619	(54,806)	27,725

Unrestricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	29,891	32,429	(20,408)	41,912
	29,891	32,429	(20,408)	41,912

Purpose of unrestricted Funds

General

Helping children and young people, people with disabilities, and people from a particular ethnic or racial origin

12. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	27,725	27,725
	27,725	27,725

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	41,912	41,912
	41,912	41,912

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	40,619	32,429
	40,619	32,429
Total incoming resources	40,619	32,429
EXPENDITURE		
Raising donations and legacies		
Sponsorships	(200)	-
	(200)	-
Other trading activities		
Fund raising events costs	(1,043)	-
	(1,043)	-
Charitable activities		
Cost of direct charitable activity (Support)	(51,808)	(19,328)
	(51,808)	(19,328)
SUPPORT COSTS		
Governance costs		
Governance costs (Support)	(1,437)	(720)
Governance costs (Activity 2)	(318)	(360)
	(1,755)	(1,080)
Total resources expended	(54,806)	(20,408)
Net Expenditure	(14,187)	12,021

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

England & Wales - Charity number 1082446

Accounts

Charity number: 1082446

(England and Wales)

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Report of the Trustees For the year ended 31 December 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

What the charity does:

- General Charitable Purposes
- Education/training
- The Prevention Or Relief Of Poverty
- Religious Activities
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Who the charity helps:

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- People Of A Particular Ethnic Or Racial Origin

How the charity helps:

- Provides Services
- Provides Advocacy/advice/information
- Other Charitable Activities

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Charity registration number	1082446
Principal address	21 Compton Avenue Wembley London HA0 3FD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Saulo Leandro de Araujo
Celia Regina dos Santos
Moises Antonio de Araujo
Erivan Souza Lima
(Appointed: 01 July 2023)

Independent examiners

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Report of the Trustees Continued
For the year ended 31 December 2022

Approved by the Board of Trustees and signed on its behalf by

.....

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Sansao Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	32,429	28,578
Total		32,429	28,578
Expenditure on:			
Charitable activities	3/4	(20,408)	(17,562)
Total		(20,408)	(17,562)
Net income		12,021	11,016
Reconciliation of funds			
Total funds brought forward		29,891	18,875
Total funds carried forward		41,912	29,891

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Statement of Financial Position

As at 31 December 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		42,632	29,891
		42,632	29,891
Creditors: amounts falling due within one year	9	(720)	-
Net current assets		41,912	29,891
Total assets less current liabilities		41,912	29,891
Net assets		41,912	29,891
The funds of the charity			
Unrestricted income funds	10	41,912	29,891
Total funds		41,912	29,891

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Notes to the Financial Statements For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

COMUNIDADE PENTECOSTAL DE LONDRES TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	32,429	28,578
	32,429	28,578

3. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Support	19,328	17,562
Support costs	1,080	-
	20,408	17,562

4. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Support	20,048	17,562
Activity 2	360	-
	20,408	17,562

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2022

5. Analysis of support costs

	2022	2021
	£	£
Governance costs	1,080	-

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	720	-
	<u>720</u>	<u>-</u>

7. Particulars of employees

	2022	2021
	£	£
General employees	0	0
	<u>0</u>	<u>0</u>

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	720	-
	<u>720</u>	<u>-</u>

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2022

10. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
<i>General</i>				
General	29,891	32,429	(20,408)	41,912
	29,891	32,429	(20,408)	41,912

Unrestricted Funds - Previous year

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
<i>General</i>				
General	18,875	28,578	(17,562)	29,891
	18,875	28,578	(17,562)	29,891

Purpose of unrestricted Funds

General

Helping children and young people, people with disabilities, and people from a particular ethnic or racial origin

11. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	41,912	41,912
	41,912	41,912

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	29,891	29,891
	29,891	29,891

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	32,429	28,578
	32,429	28,578
Total incoming resources	32,429	28,578
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity (Support)	(19,328)	(17,562)
	(19,328)	(17,562)
SUPPORT COSTS		
Governance costs		
Governance costs (Support)	(720)	-
Governance costs (Activity 2)	(360)	-
	(1,080)	-
Total resources expended	(20,408)	(17,562)
Net Income	12,021	11,016

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

England & Wales - Charity number 1082446

Accounts

Charity number: 1082446

(England and Wales)

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

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For the year ended 31 December 2021

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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Report of the Trustees For the year ended 31 December 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Charity registration number	1082446
Principal address	21 Compton Avenue Wembley London HA0 3FD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Celia Regina de Araujo
Moises Araujo
Saulo Leandro de Araujo

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE
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Approved by the Board of Trustees and signed on its behalf by

Moises Araujo.....
Moises Araujo

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Independent Examiners Report to the Trustees

For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

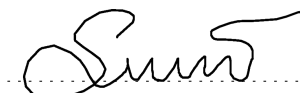
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sansão Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

05 September 2022

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	28,578	23,539
Total		28,578	23,539
Expenditure on:			
Charitable activities	3/4	(17,562)	(13,689)
Total		(17,562)	(13,689)
Net income		11,016	9,850
Reconciliation of funds			
Total funds brought forward		18,875	9,025
Total funds carried forward		29,891	18,875

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		29,891	18,875
		29,891	18,875
Net current assets		29,891	18,875
Total assets less current liabilities		29,891	18,875
Net assets		29,891	18,875
The funds of the charity			
Unrestricted income funds	7	29,891	18,875
Total funds		29,891	18,875

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Moises Araujo
Trustee

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

COMUNIDADE PENTECOSTAL DE LONDRES TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2021 £	2020 £
Unrestricted funds		
Donations received	28,578	23,539
	28,578	23,539

3. Costs of charitable activities by fund type

	2021 £	2020 £
Unrestricted funds		
Support	17,562	13,689

4. Costs of charitable activities by activity type

	2021 £	2020 £
Activities undertaken directly		
Support	17,562	13,689

5. Particulars of employees

	2021	2020
General employees	0	0
	0	0

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2021

6. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

7. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
<i>General</i>				
General	18,875	28,578	(17,562)	29,891
	18,875	28,578	(17,562)	29,891

Unrestricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2020 £
<i>General</i>				
General	9,025	23,539	(13,689)	18,875
	9,025	23,539	(13,689)	18,875

Purpose of unrestricted Funds

General

Helping children and young people, people with disabilities, and people from a particular ethnic or racial origin

8. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	29,891	29,891
	29,891	29,891

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	18,875	18,875
	18,875	18,875

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Detailed Statement of Financial Activities
For the year ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	28,578	23,539
	28,578	23,539
Total incoming resources	28,578	23,539
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(17,562)	(13,689)
	(17,562)	(13,689)
Total resources expended	(17,562)	(13,689)
Net Income	11,016	9,850