

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

COMUNIDADE PENTECOSTAL DE LONDRES TRUST
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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
- 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)

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

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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.

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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