

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
Contents Page
For the year ended 31 December 2023

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

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