

RENEWED PRESBYTERIAN CHURCH
IGREJA PRESBITERIANA RENOVADA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

CHARITY NUMBER: 1105565

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 30TH JUNE 2025

The trustees are pleased to present their report and financial statements for the year ended 30th June 2025 for the charity, Igreja Presbiteriana Renovada (also known as Renewed Presbyterian Church), with Charity Number 1105565.

Trustees

The trustees who served during the year were:

Mr Marcos Souza Franco

Mrs Claudineia Panato de Souza Franco

Mr Eduardo Pollastri

Principal Address

27 Hazeldean Road

London

NW10 8QT

Structure, Governance and Management

The charity's governing document is a trust deed adopted on 4th August 2004, as amended by supplemental deed on 4th December 2008. The charity is governed by a board of trustees who meet regularly to review and plan activities and to monitor the charity's financial position. New trustees are appointed in accordance with the provisions of the trust deed. The trustees ensure that appropriate safeguarding and risk management procedures are in place.

Charitable Objects

The objects of the organisation are:

1. The advancement of the Christian faith in accordance with the Statement of Faith throughout the world as the trustees may see fit from time to time.
2. The relief of poverty.

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

Activities – How the Charity Spends its Money

The charity's activities centre on:

- The regular holding of Christian worship services.
- Reaching out to the needy in the community with the message of hope and love.

The charity is engaged in General Charitable Purposes, Education and Training, the Prevention and Relief of Poverty, and Overseas Aid and Famine Relief. Its beneficiaries include children and young people, other charities and voluntary bodies, and the general public. The charity provides its support by making grants to organisations and by providing services directly.

Achievements and Performance

During the year the charity continued to hold regular Christian worship services, providing a place of spiritual growth and community support. Church conferences and events were organised to assist in the development of individuals within the congregation and the wider community. The

charity maintained its commitment to supporting mission work and reaching out to those in need, both locally and overseas.

Financial Review

The total voluntary income of the charity for the year amounted to £52,409. Total expenditure for the year was £56,428, resulting in a net deficit for the period of £4,019. The primary areas of expenditure were building rental costs, the running of church events, and a mission offering. The trustees have carefully managed the charity's resources throughout the year.

The closing bank balance as at 30th June 2025 was £4,637.

Internal Charity Financial Controls Policy and Procedures

The trustees maintain a policy of internal financial controls to safeguard the charity's assets and ensure the accuracy of its financial records. All income and expenditure requires authorisation by at least one trustee, with bank transactions requiring dual signatory approval where practicable. Financial records are reviewed by the trustees at each board meeting and reconciled to bank statements on a regular basis.

Financial Reserves Policy and Procedures

It is the policy of the charity to maintain unrestricted reserves equivalent to approximately three months of unrestricted expenditure, providing sufficient funds to cover any unforeseen or emergency costs. The trustees review the level of reserves at least annually and take steps to restore reserves to the target level where they fall below it. Any surplus funds held above the target level will be considered for application towards the charity's charitable objects.

Engaging External Speakers at Charity Events Policy and Procedures

The charity may engage external speakers at its events where doing so advances its charitable objects, subject to prior approval by the trustees. All speakers are assessed to ensure their content is consistent with the charity's Statement of Faith and values, and any associated costs are agreed in advance and properly authorised. The charity will not make payments to external speakers without appropriate documentation and trustee sign-off.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations and finances, and are satisfied that systems and procedures are in place to mitigate exposure to the principal risks.

Trustee Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity. In preparing those accounts, the trustees 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 applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the

assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed:

Name: Marcos Franco

Position: Trustee

Date: 02-05-2026

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Igreja Presbiteriana Renovada

I report on the accounts of the charity for the year ended 30th June 2025, set out on the following pages, which have been prepared on the basis of the accounting policies shown in the notes to the accounts.

Respective Responsibilities of Trustees and Examiner

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

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

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the 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 connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- (a) proper accounting records are kept in accordance with section 130 of the 2011 Act; and
- (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 in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Walmir Gusmao

Qualifications: ACMA, CGMA (Chartered Institute of Management Accountants)

Address: 7 Wickliffe Avenue, London, N3 3EL

Date: 02-05-2026

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th June 2025

	Note	Restricted £	Unrestricted £	Total £
INCOMING RESOURCES				
Voluntary Income – Tithes and Offerings	2	–	52,409	52,409
Investment Income	3	–	–	–
Total Incoming Resources		–	52,409	52,409
RESOURCES EXPENDED				
Cost of Charitable Activities	4	–	56,428	56,428
Governance Costs	5	–	–	–
Total Resources Expended		–	56,428	56,428
Net Movement in Funds		–	(4,019)	(4,019)
RECONCILIATION OF FUNDS				
Total Funds brought forward at 1 July 2024		–	8,656	8,656
Total Funds carried forward at 30 June 2025		–	4,637	4,637

All income received during the year is unrestricted. There are no restricted funds. All movements in funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

BALANCE SHEET

As at 30th June 2025

2025 £

CURRENT ASSETS

Cash at bank and in hand	4,637
Debtors and prepayments	—
Total Current Assets	4,637

CREDITORS: amounts falling due within one year

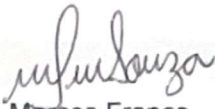
Creditors and accruals	—
Net Current Assets	4,637

NET ASSETS 4,637**REPRESENTED BY**

Unrestricted Funds	4,637
Restricted Funds	—
TOTAL FUNDS	4,637

There are no fixed assets or restricted funds. There are no creditors or other liabilities.

Approved by the trustees on 02-05-2026 and signed on their behalf by:

Signed: 
 Name: Marcos Franco
 Position: Trustee

The notes on these accounts form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th June 2025

Note 1 – Accounting Policies

The financial statements have been prepared under the Receipts and Payments basis, which is appropriate for a charity with gross income below £250,000 per annum that is not required to prepare accruals accounts, in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

Incoming Resources

All voluntary income, comprising tithes and offerings received from members and supporters, is recognised on a receipts basis when received by the charity.

Resources Expended

Expenditure is recognised on a payments basis when payment is made. Expenditure has been classified according to the purpose for which it was incurred.

Funds

All funds of the charity are unrestricted general funds available for use in furtherance of the charitable objects. There are no restricted or designated funds.

Fixed Assets

There are no fixed assets held by the charity as at 30th June 2025.

Note 2 – Analysis of Income by Fund Type

All income received during the year is classified as unrestricted. There are no restricted funds.

Income Type	Restricted £	Unrestricted £	Total £
Tithes and Offerings	–	52,409	52,409
Total Voluntary Income	–	52,409	52,409

Note 3 – Investment Income

No investment income was received during the year (bank interest: nil).

Note 4 – Cost of Charitable Activities

	2025 £
Building Rent	33,650
Church Events	10,984
Groceries / Church Events	5,732
Mission Offering	4,255
Subscriptions	1,193
Telephone and Internet	614
Total	56,428

Note 5 – Governance Costs

No governance costs were incurred during the year ended 30th June 2025.

Note 6 – Staff Costs

There were no employees during the year ended 30th June 2025. No trustee received any remuneration, benefits, or reimbursement of expenses during the year.

Note 7 – Creditors

There are no creditors or accruals outstanding as at 30th June 2025.

Note 8 – Trustee Transactions

No trustee received any remuneration or reimbursement of expenses during the year. There were no other related party transactions.