

IGREJA EVANGELICA LUSO-BRASILEIRA EM BOURNEMOUTH (BRAZILIAN-PORTUGUESE EVANGELICAL CHURCH IN BOURNEMOUTH)

England & Wales · Charity number 1108107

Details

Status Registered

Legal form Other

Registered 2005-02-15

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

Contact

Address Igreja Evangelical Luso'brasileira
16 Albert Road
Bournemouth
BH1 1BZ

Phone 01202298452

Email ielb@ielb.co.uk

Website www.ielb.co.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH AND THE WORSHIP OF GOD IN THE UNITED KINGDOM AND OVERSEAS (HEREINAFTER CALLED " THE AREA OF BENEFIT") BY ANY MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE INCLUDING VIDEO AND AUDIO RECORDINGS OR TAPES AND BY ANY OTHER MEDIA WHICH IS OR MAY BECOME AVAILABLE.2. THE WORLD-WIDE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED OR DISTRESS OR WHO ARE AGED OR SICK.3. THE WORLD-WIDE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROVISION OF SUCH EDUCATION IN ANY EDUCATIONAL ESTABLISHMENT AND IF THE TRUSTEES SO DECIDE THE PROVISION OF ONE OR MORE CHARITABLE EDUCATIONAL ESTABLISHMENTS FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF SUCH CHRISTIAN PRINCIPLES.

Activities: The advancement of the Christian Faith and the worship of God in the United Kingdom and overseas, and Teaching of Christian doctrine and principles. (Preaching, teaching, printing and distribution of the literature) The world-wide advancement of education on the basis of christian principles. The world-wide relief of persons who are in conditions of need or distress or who are aged or sick.

Classification

- **How:** Provides Services
- **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 Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-30	£243,056	£257,633	-	-
2024-05-30	£263,883	£236,374	-	-
2023-05-30	£224,982	£222,796	-	-
2022-05-30	£228,344	£212,762	-	-
2021-05-30	£211,845	£225,952	-	-

Trustees

Name	Role	Appointed
PASTOR Renato Afonso Fernandes	Chair	2005-01-09
DANIEL BISPO DO CARMO		2005-01-09
SONIA SILVA FERNANDES		2005-01-09

Accounts

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)

Charity Name and Number

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)

Registered Charity Number 1108107

Correspondence Address

27 Tweedale Road, Bournemouth BH9 3LL

Trustees

Pastor Renato Afonso Fernandes, Chair of trustees

Ms Sonia Silva Fernandes

Mr Daniel Bispo Do Carmo

Professional Advisors

Independent Examiner:

Executive Quarter
22 Globe Pond Road
London SE16 6NQ

Trustees Annual Report for the year ended 31st May 2025

History, objectives and activities of the Trust

Pastor Renato Afonso Fernandes established an organisation, Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth), for the purpose of providing religious services and assistance to the Latin Community in Bournemouth, England.

The charitable Trust was established on 9 January 2005 and registered with the Charity Commission on 15 February 2005 as a way of the organisation efforts to a variety of good works. Both the initial donation and additional amounts donated since have been under terms which allow the trustees to either retain the amounts as capital or to spend them.

The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit for the benefit of their listed charitable objects or purposes. The trustees currently have a policy of supporting three types of activity: religious services; projects providing world-wide relief and the world-wide advancement of education of Christian principles.

The trustees identify projects they wish to support internally. The Trust also has a policy of not responding to correspondence unless it relates to grants it has agreed to make or to the general management of the Trust.

Management and governance arrangements

The trust deed maintains no minimum or maximum of trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

Achievements and performance of the Trust

During the year the Trust has been able to continue its support of the Latin community in Bournemouth. With the continuation of educational services for several hundred people each year and the Trust support as a local worship centre the commitment is well known over the community.

Commitment to the advancement of the Christian faith to the community is not restricted only a few areas. All persons from any walk of life are invited to join in and learn the values and faith preached.

Financial review

The trustees have set a policy that expenses should increase so as to maximise commitment in the community thereby resulting in an increase in return. The income from gifts and donations (inclusive of Gift Aid) for the year was £243,056 a 8% decrease from 2024.

For this financial year, we had expenditure after grants and operational expenses of £230,618 (2024 £236,374)

for the year. Gifts and donations matched fairly closely to our expenditure.

Future plans

The trustees intend to continue providing religious services and educating the local public in the aspects and teaching of the Christian gospel in a similar way to the recent past.

Statement of trustees' responsibilities

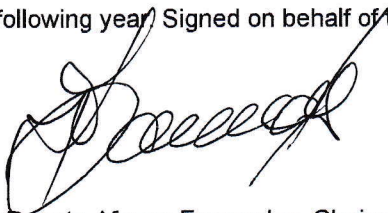
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Independent Examiner

The trustees intend to ask the existing service providers to undertake the independent examination of the Trust in the following year. Signed on behalf of the trustees



Pastor Renato Afonso Fernandes, Chair of Trustees
21 February 2026

**Independent examiner's Report to the Trustees of Igreja Evangelica Luso-Brasileira em Bournemouth
(Brazilian-Portuguese Evangelical Church in Bournemouth)**

I report on the accounts of the Trust for the year ended 31 May 2025, which are set out on pages forward.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts (under section 43 of the Act);
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- ☐ to 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 Commissioners. 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 you as 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.

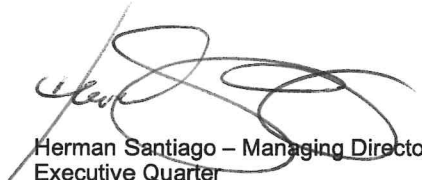
Independent examiner's statement

In the course of 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:

- ☐ proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
- ☐ accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.



Herman Santiago – Managing Director
Executive Quarter
22 Globe Pond Road
London SE16 6NQ

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable on donations to the charity is included with the amount received.
- d) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- f) The cost of managing investments is charged against investment capital, reflecting the total return approach to investment management. Any costs associated with the sale or purchase of investments are accounted for as part of the sale or purchase price of the investments.
- g) Quoted investments have been valued at market value at the balance sheet date.
- h) Unrealised and realised investment gains and losses are shown net in the statement of financial activities
- i) Programme related investments are reviewed at least annually for impairment and reviewed where the trustees are aware of circumstances which either reduce the value of the investment, or imply that loans made may not be repaid in part or in full.
- j) The endowment of the charity is expendable endowment which is regularly increased by donations from the trustees. The trust deed allows this fund to be spent as income or retained as capital at the trustees' discretion. The income arising from the expendable endowment is unrestricted.
- k) All assets costing more than £500 are capitalised. Depreciation on office equipment is charged on a straight line basis over 3-5 years.

2 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Endowment

The voluntary income in the current and the previous year represent a donation from the trustees to the capital of the expendable endowment only.

4 Analysis of employee costs:

	2025	2024
	£	£
Salaries	<u>106,985</u>	<u>86,714</u>
Total	<u>106,985</u>	<u>86,714</u>

5 Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year except for the related managing cost paid to Pastor Fernandes.

6 Donated services

The trustees together hold a controlling personal interest in Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth).

7 Analysis of charitable expenditure

The charity directly undertook activities for charitable purposes by providing religious services, educational courses, and initiating charitable projects on behalf of the community.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025
Receipts and Payments Accounts

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Last year £
Receipts					
Voluntary Receipts	182,656			182,656	165,450
Receipts from donors					
Planned Donations	6,738			6,738	15,636
Mission Offerings	19,728			19,728	19,063
Gift Aid (tax)	33,934			33,934	63,734
Liabilities					
Short Term Loans	-			-	-
Vehicle Loan	-			-	-
Mortgage	-			-	-
Other Income	-			-	-
Sub total	243,056			243,056	263,883
Investment Income					
Total receipts	243,056	-	-	243,056	263,883
Payments					
Advertising	-			-	-
Bank service charge/interest	11			11	16
Business Licenses and Permits	170			170	
Computer and internet expenses	4,109			4,109	1,796
Conferences & Meetings	53			53	16,311
Electronic & Audio	1,124			1,124	1,198
Gifts & Donations Expense	-			-	5,147
Insurance	3,727			3,727	5,843
Interest Expense	2,160			2,160	3,744
Ministry Expenses	6,650			6,650	24,227
Other	9,742			9,742	522
Payroll	106,985			106,985	86,714
Post Office	45			45	9
Professional Fees	1,399			1,399	2,197
Rent and rates	57,657			57,657	33,935
Repair and Maintenance	361			361	1,599
Room Hire	-			-	-
Special Events	6,687			6,687	21,825
Supplies & Stationary	1,243			1,243	1,183
Telephone & Internet	2,839			2,839	2,891
Training	-			-	-
Utilities	7,071			7,071	13,835
Vehicle Expense	18,584			18,584	13,383
Sub total	230,618	-	-	230,618	236,374
Furniture & Fixtures	-			-	-
Equipment	-			-	-
Vehicle	5,500			5,500	-
Loan & Credit Card	568			568	705
Loan (Vehicle)	-			-	-
Land & Property	-			-	-
Mortgage	18,604			18,604	17,591
Savings Deposits	-			-	-
Accounts Payable	2,343			2,343	-
Asset & investment purchases, etc.	-			-	-
Total payments	257,633	-	-	257,633	254,671
Net of receipts/(payments)	-	14,576	-	14,576	9,213
Transfers between funds					
Cash funds last year end	18,029			18,029	30,534
Cash funds this year end	3,452	-	-	3,452	39,747

STATEMENT OF ASSETS AND LIABILITIES

Categories	Details	Unrestricted funds £	Restricted funds £	Endowment funds £
Cash funds	Bardlays Community Account	1,538	-	-
	Lloyds TSB Business Extra	1,914	-	-
	Cash	-	-	-
	Total cash funds	3,452	-	-

	Unrestricted funds £	Restricted funds £	Endowment funds £
--	-------------------------	-----------------------	----------------------

Other monetary assets

Investment assets	Fund to which asset belongs	Cost (optional)	Current value (optional)
-------------------	-----------------------------	-----------------	--------------------------

Assets retained for the charity's own use	Fund to which asset belongs	Cost (optional)	Current value (optional)
16 Albert Road, London	N/A	-	-

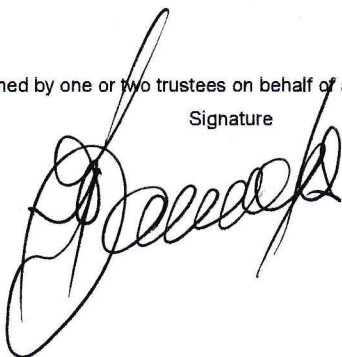
Liabilities	Fund to which liability relates	Amount due (optional)	When due (optional)
-------------	---------------------------------	-----------------------	---------------------

Lloyds TSB Commercial
Barclaycard

29,881
1,514
31,395

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Date of approval

P. RENATO A. FERNANDES 27/04/26

Accounts

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)

Charity Name and Number

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)
Registered Charity Number 1108107

Correspondence Address

27 Tweeddale Road, Bournemouth BH9 3LL

Trustees

Pastor Renato Afonso Fernandes, Chair of trustees
Ms Sonia Silva Fernandes
Mr Daniel Bispo Do Carmo

Professional Advisors

Independent Examiner:

Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Trustees Annual Report for the year ended 31st May 2024

History, objectives and activities of the Trust

Pastor Renato Afonso Fernandes established an organisation, Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth), for the purpose of providing religious services and assistance to the Latin Community in Bournemouth, England.

The charitable Trust was established on 9 January 2005 and registered with the Charity Commission on 15 February 2005 as a way of the organisation efforts to a variety of good works. Both the initial donation and additional amounts donated since have been under terms which allow the trustees to either retain the amounts as capital or to spend them.

The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit for the benefit of their listed charitable objects or purposes. The trustees currently have a policy of supporting three types of activity: religious services; projects providing world-wide relief and the world-wide advancement of education of Christian principles.

The trustees identify projects they wish to support internally. The Trust also has a policy of not responding to correspondence unless it relates to grants it has agreed to make or to the general management of the Trust.

Management and governance arrangements

The trust deed maintains no minimum or maximum of trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

Achievements and performance of the Trust

During the year the Trust has been able to continue its support of the Latin community in Bournemouth. With the continuation of educational services for several hundred people each year and the Trust support as a local worship centre the commitment is well known over the community.

Commitment to the advancement of the Christian faith to the community is not restricted only a few areas. All persons from any walk of life are invited to join in and learn the values and faith preached.

Financial review

The trustees have set a policy that expenses should increase so as to maximise commitment in the community thereby resulting in an increase in return. The income from gifts and donations (inclusive of Gift Aid) for the year was £263,883 a 17% increase from 2023.

For this financial year, we had expenditure after grants and operational expenses of £236,374 (2023 £222,796) for the year. Gifts and donations matched fairly closely to our expenditure.

Future plans

The trustees intend to continue providing religious services and educating the local public in the aspects and teaching of the Christian gospel in a similar way to the recent past.

Statement of trustees' responsibilities

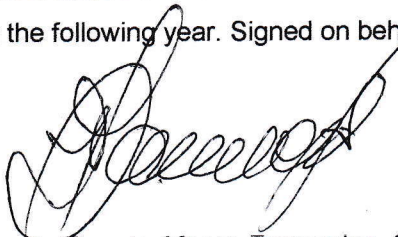
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Independent Examiner

The trustees intend to ask the existing service providers to undertake the independent examination of the Trust in the following year. Signed on behalf of the trustees



Pastor Renato Afonso Fernandes, Chair of Trustees
7 November 2024

**Independent examiner's Report to the Trustees of Igreja Evangelica Luso-Brasileira em Bournemouth
(Brazilian-Portuguese Evangelical Church in Bournemouth)**

I report on the accounts of the Trust for the year ended 31 May 2024, which are set out on pages forward.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts (under section 43 of the Act);
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- ☐ to 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 Commissioners. 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 you as 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 the course of 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:

- ☐ proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
- ☐ accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.



Herman Santiago – Managing Director
Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable on donations to the charity is included with the amount received.
- d) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- f) The cost of managing investments is charged against investment capital, reflecting the total return approach to investment management. Any costs associated with the sale or purchase of investments are accounted for as part of the sale or purchase price of the investments.
- g) Quoted investments have been valued at market value at the balance sheet date.
- h) Unrealised and realised investment gains and losses are shown net in the statement of financial activities
- i) Programme related investments are reviewed at least annually for impairment and reviewed where the trustees are aware of circumstances which either reduce the value of the investment, or imply that loans made may not be repaid in part or in full.
- j) The endowment of the charity is expendable endowment which is regularly increased by donations from the trustees. The trust deed allows this fund to be spent as income or retained as capital at the trustees' discretion. The income arising from the expendable endowment is unrestricted.
- k) All assets costing more than £500 are capitalised. Depreciation on office equipment is charged on a straight line basis over 3-5 years.

2 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Endowment

The voluntary income in the current and the previous year represent a donation from the trustees to the capital of the expendable endowment only.

4 Analysis of employee costs:

	2024	2023
	£	£
Salaries	86,714	68,229
Total	<u>86,714</u>	<u>68,229</u>

5 Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year except for the related managing cost paid to Pastor Fernandes.

6 Donated services

The trustees together hold a controlling personal interest in Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth).

7 Analysis of charitable expenditure

The charity directly undertook activities for charitable purposes by providing religious services, educational courses, and initiating charitable projects on behalf of the community.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024
Receipts and Payments Accounts

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Last year £
Receipts					
Voluntary Receipts	165,450			165,450	170,091
Receipts from donors					
Planned Donations	15,636			15,636	11,097
Mission Offerings	19,063			19,063	2,370
Gift Aid (tax)	63,734			63,734	41,424
Liabilities					
Short Term Loans	-			-	-
Vehicle Loan	-			-	-
Mortgage	-			-	-
Other Income	-			-	-
Sub total	263,883			263,883	224,982
Investment Income					
Total receipts	263,883	-	-	263,883	224,982
Payments					
Advertising	-			-	69
Bank service charge/interest	16			16	36
Computer and internet expenses	1,796			1,796	5,024
Conferences & Meetings	16,311			16,311	7,190
Electronic & Audio	1,198			1,198	18,604
Gifts & Donations Expense	5,147			5,147	7,690
Insurance	5,843			5,843	3,815
Interest Expense	3,744			3,744	4,525
Ministry Expenses	24,227			24,227	7,732
Other	522			522	5,502
Payroll	86,714			86,714	68,229
Post Office	9			9	28
Professional Fees	2,197			2,197	1,999
Rent and rates	33,935			33,935	34,300
Repair and Maintenance	1,599			1,599	3,621
Room Hire	-			-	-
Special Events	21,825			21,825	18,235
Supplies & Stationary	1,183			1,183	1,758
Telephone & Internet	2,891			2,891	2,545
Training	-			-	-
Utilities	13,835			13,835	13,147
Vehicle Expense	13,383			13,383	18,746
Sub total	236,374	-	-	236,374	222,796
Furniture & Fixtures	-			-	-
Equipment	-			-	-
Vehicle	-			-	7,000
Loan & Credit Card	705			705	-
Loan (Vehicle)	-			-	-
Land & Property	-			-	-
Mortgage	17,887			17,887	16,705
Savings Deposits	-			-	-
Accounts Payable	-			-	-
Asset & investment purchases, etc.	-			-	-
Total payments	254,966	-	-	254,966	246,501
Net of receipts/(payments)	8,917			8,917	-
Transfers between funds					
Cash funds last year end	9,111			9,111	30,534
Cash funds this year end	18,029	-	-	18,029	9,015

STATEMENT OF ASSETS AND LIABILITIES

Categories	Details	Unrestricted funds £	Restricted funds £	Endowment funds £
Cash funds	Barclays Community Account	12,941	-	-
	Lloyds TSB Business Extra	5,088	-	-
	Cash	-	-	-
	Total cash funds	18,029	-	-

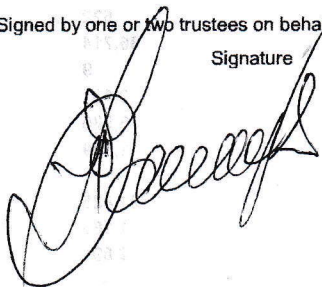
Other monetary assets	Unrestricted funds £	Restricted funds £	Endowment funds £

Investment assets	Fund to which asset belongs	Cost (optional)	Current value (optional)
Assets retained for the charity's own use	16 Albert Road, London	N/A	-

Liabilities	Fund to which liability relates	Amount due (optional)	When due (optional)
	Lloyds TSB Commercial	48,485	
	Barclaycard	1,844	
		50,329	

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Date of approval

REDA TO A. FORMER

07/11/24

Accounts

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)

Charity Name and Number

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)

Registered Charity Number 1108107

Correspondence Address

27 Tweeddale Road, Bournemouth BH9 3LL

Trustees

Pastor Renato Afonso Fernandes, Chair of trustees

Ms Sonia Silva Fernandes

Mr Daniel Bispo Do Carmo

Professional Advisors

Independent Examiner:

Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Trustees Annual Report for the year ended 31st May 2023

History, objectives and activities of the Trust

Pastor Renato Afonso Fernandes established an organisation, Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth), for the purpose of providing religious services and assistance to the Latin Community in Bournemouth, England.

The charitable Trust was established on 9 January 2005 and registered with the Charity Commission on 15 February 2005 as a way of the organisation efforts to a variety of good works. Both the initial donation and additional amounts donated since have been under terms which allow the trustees to either retain the amounts as capital or to spend them.

The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit for the benefit of their listed charitable objects or purposes. The trustees currently have a policy of supporting three types of activity: religious services; projects providing world-wide relief and the world-wide advancement of education of Christian principles.

The trustees identify projects they wish to support internally. The Trust also has a policy of not responding to correspondence unless it relates to grants it has agreed to make or to the general management of the Trust.

Management and governance arrangements

The trust deed maintains no minimum or maximum of trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

Achievements and performance of the Trust

During the year the Trust has been able to continue its support of the Latin community in Bournemouth. With the continuation of educational services for several hundred people each year and the Trust support as a local worship centre the commitment is well known over the community.

Commitment to the advancement of the Christian faith to the community is not restricted only a few areas. All persons from any walk of life are invited to join in and learn the values and faith preached.

Financial review

The trustees have set a policy that expenses should increase so as to maximise commitment in the community thereby resulting in an increase in return. The income from gifts and donations (inclusive of Gift Aid) for the year was £224,982 a 1% decrease from 2022.

For this financial year, we had expenditure after grants and operational expenses of £222,796 (2022 £195,289) for the year. Gifts and donations matched fairly closely to our expenditure.

Future plans

The trustees intend to continue providing religious services and educating the local public in the aspects and teaching of the Christian gospel in a similar way to the recent past.

Statement of trustees' responsibilities

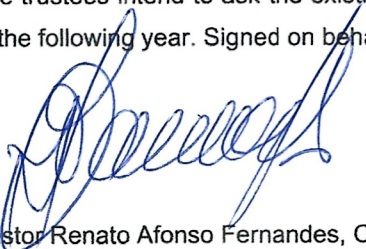
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Independent Examiner

The trustees intend to ask the existing service providers to undertake the independent examination of the Trust in the following year. Signed on behalf of the trustees


Pastor Renato Afonso Fernandes, Chair of Trustees
30 March 2024

**Independent examiner's Report to the Trustees of Igreja Evangelica Luso-Brasileira em Bournemouth
(Brazilian-Portuguese Evangelical Church in Bournemouth)**

I report on the accounts of the Trust for the year ended 31 May 2023, which are set out on pages forward.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

■ examine the accounts (under section 43 of the Act);

■ to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and

■ to 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 Commissioners. 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 you as 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 the course of 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:

■ proper accounting records are kept (in accordance with section 41 of the 1993 Act); and

■ accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.



Herman Santiago – Managing Director
Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable on donations to the charity is included with the amount received.
- d) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- f) The cost of managing investments is charged against investment capital, reflecting the total return approach to investment management. Any costs associated with the sale or purchase of investments are accounted for as part of the sale or purchase price of the investments.
- g) Quoted investments have been valued at market value at the balance sheet date.
- h) Unrealised and realised investment gains and losses are shown net in the statement of financial activities
- i) Programme related investments are reviewed at least annually for impairment and reviewed where the trustees are aware of circumstances which either reduce the value of the investment, or imply that loans made may not be repaid in part or in full.
- j) The endowment of the charity is expendable endowment which is regularly increased by donations from the trustees. The trust deed allows this fund to be spent as income or retained as capital at the trustees' discretion. The income arising from the expendable endowment is unrestricted.
- k) All assets costing more than £500 are capitalised. Depreciation on office equipment is charged on a straight line basis over 3-5 years.

2 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Endowment

The voluntary income in the current and the previous year represent a donation from the trustees to the capital of the expendable endowment only.

4 Analysis of employee costs:

	2023	2022
	£	£
Salaries	68,229	67,733
Total	68,229	67,733

5 Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year except for the related managing cost paid to Pastor Fernandes.

6 Donated services

The trustees together hold a controlling personal interest in Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth).

7 Analysis of charitable expenditure

The charity directly undertook activities for charitable purposes by providing religious services, educational courses, and initiating charitable projects on behalf of the community.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

Receipts and Payments Accounts

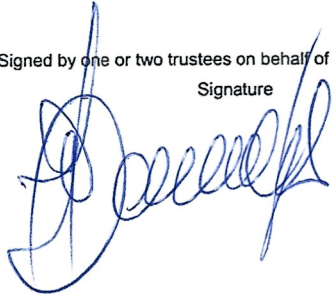
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Last year £
Receipts					
Voluntary Receipts	170,091			170,091	173,446
Receipts from donors					
Planned Donations	11,097			11,097	10,797
Mission Offerings	2,370			2,370	
Gift Aid (tax)	41,424			41,424	44,131
Liabilities					
Short Term Loans	-			-	-
Vehicle Loan	-			-	-
Mortgage	-			-	-
Other Income	-			-	-
Sub total	224,982			224,982	228,374
Investment Income					
Total receipts	224,982	-	-	224,982	228,374
Payments					
Advertising	69			69	-
Bank service charge/interest	36			36	-
Computer and internet expenses	5,024			5,024	2,148
Conferences & Meetings	7,190			7,190	10,487
Electronic & Audio	18,604			18,604	7,355
Gifts & Donations Expense	7,690			7,690	-
Insurance	3,815			3,815	4,025
Interest Expense	4,525			4,525	5,503
Ministry Expenses	7,732			7,732	-
Other	5,502			5,502	5,790
Payroll	68,229			68,229	67,733
Post Office	28			28	52
Professional Fees	1,999			1,999	1,049
Rent and rates	34,300			34,300	35,306
Repair and Maintenance	3,621			3,621	14,262
Room Hire	-			-	-
Special Events	18,235			18,235	-
Supplies & Stationary	1,758			1,758	4,095
Telephone & Internet	2,545			2,545	3,401
Training	-			-	-
Utilities	13,147			13,147	6,372
Vehicle Expense	18,746			18,746	27,711
Sub total	222,796	-	-	222,796	195,289
Furniture & Fixtures	-			-	-
Equipment	-			-	-
Vehicle	7,000			7,000	-
Loan & Credit Card	0			0	829
Loan (Vehicle)	-			-	-
Land & Property	-			-	-
Mortgage	16,608			16,608	16,644
Savings Deposits	-			-	-
Accounts Payable	-			-	-
Asset & investment purchases, etc.	-			-	-
Total payments	246,404	-	-	246,404	212,762
Net of receipts/(payments)	- 21,422			- 21,422	15,612
Transfers between funds					
Cash funds last year end	30,534			30,534	15,172
Cash funds this year end	9,111	-	-	9,111	30,784

STATEMENT OF ASSETS AND LIABILITIES

Categories	Details	Unrestricted funds £	Restricted funds £	Endowment funds £
Cash funds	Barclays Community Account	4,078	-	-
	Lloyds TSB Business Extra	5,033	-	-
	Cash	-	-	-
	Total cash funds	9,111	-	-
		Unrestricted funds £	Restricted funds £	Endowment funds £
Other monetary assets				
		Fund to which asset belongs	Cost (optional)	Current value (optional)
Investment assets				
		Fund to which asset belongs	Cost (optional)	Current value (optional)
Assets retained for the charity's own use	16 Albert Road, London	N/A	-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
Liabilities				
			66,076	
			1,927	
			68,003	

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Date of approval

Dr. ROBERTO AFONSO FERNANDES 30/03/24

Accounts

**Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese
Evangelical Church in Bournemouth)**

Charity Name and Number

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in
Bournemouth)
Registered Charity Number 1108107

Correspondence Address

27 Tweedale Road, Bournemouth BH9 3LL

Trustees

Pastor Renato Afonso Fernandes, Chair of trustees
Ms Sonia Silva Fernandes
Mr Daniel Bispo Do Carmo

Professional Advisors

Independent Examiner:

Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Trustees Annual Report for the year ended 31st May 2022

History, objectives and activities of the Trust

Pastor Renato Afonso Fernandes established an organisation, Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth), for the purpose of providing religious services and assistance to the Latin Community in Bournemouth, England.

The charitable Trust was established on 9 January 2005 and registered with the Charity Commission on 15 February 2005 as a way of the organisation efforts to a variety of good works. Both the initial donation and additional amounts donated since have been under terms which allow the trustees to either retain the amounts as capital or to spend them.

The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit for the benefit of their listed charitable objects or purposes. The trustees currently have a policy of supporting three types of activity: religious services; projects providing world-wide relief and the world-wide advancement of education of Christian principles.

The trustees identify projects they wish to support internally. The Trust also has a policy of not responding to correspondence unless it relates to grants it has agreed to make or to the general management of the Trust.

Management and governance arrangements

The trust deed maintains no minimum or maximum of trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

Achievements and performance of the Trust

During the year the Trust has been able to continue its support of the Latin community in Bournemouth. With the continuation of educational services for several hundred people each year and the Trust support as a local worship centre the commitment is well known over the community.

Commitment to the advancement of the Christian faith to the community is not restricted only a few areas. All persons from any walk of life are invited to join in and learn the values and faith preached.

Financial review

The trustees have set a policy that expenses should increase so as to maximise commitment in the community thereby resulting in an increase in return. The income from gifts and donations (inclusive of Gift Aid) for the year was £228,344 a 2% increase from 2021.

For this financial year, we had expenditure after grants and operational expenses of £212,762 (2021 £212,289) for the year. Gifts and donations matched fairly closely to our expenditure.

Future plans

The trustees intend to continue providing religious services and educating the local public in the aspects and teaching of the Christian gospel in a similar way to the recent past.

Statement of trustees' responsibilities

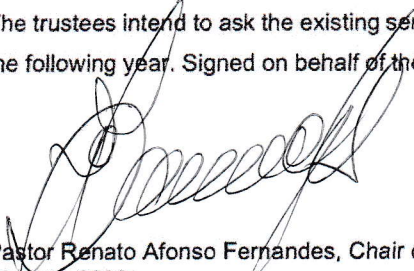
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Independent Examiner

The trustees intend to ask the existing service providers to undertake the independent examination of the Trust in the following year. Signed on behalf of the trustees



Pastor Renato Afonso Fernandes, Chair of Trustees
13 June 2023

**Independent examiner's Report to the Trustees of Igreja Evangelica Luso-Brasileira em Bournemouth
(Brazilian-Portuguese Evangelical Church in Bournemouth)**

I report on the accounts of the Trust for the year ended 31 May 2022, which are set out on pages forward.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts (under section 43 of the Act);
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- ☐ to 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 Commissioners. 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 you as 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 the course of 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:

- ☐ proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
- ☐ accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.


Herman Santiago - Managing Director
Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable on donations to the charity is included with the amount received.
- d) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- f) The cost of managing investments is charged against investment capital, reflecting the total return approach to investment management. Any costs associated with the sale or purchase of investments are accounted for as part of the sale or purchase price of the investments.
- g) Quoted investments have been valued at market value at the balance sheet date.
- h) Unrealised and realised investment gains and losses are shown net in the statement of financial activities
- i) Programme related investments are reviewed at least annually for impairment and reviewed where the trustees are aware of circumstances which either reduce the value of the investment, or imply that loans made may not be repaid in part or in full.
- j) The endowment of the charity is expendable endowment which is regularly increased by donations from the trustees. The trust deed allows this fund to be spent as income or retained as capital at the trustees' discretion. The income arising from the expendable endowment is unrestricted.
- k) All assets costing more than £500 are capitalised. Depreciation on office equipment is charged on a straight line basis over 3-5 years.

2 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Endowment

The voluntary income in the current and the previous year represent a donation from the trustees to the capital of the expendable endowment only.

4 Analysis of employee costs:

	2022	2021
	£	£
Salaries	67,733	68,268
Total	67,733	68,268

5 Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year except for the related managing cost paid to Pastor Fernandes.

6 Donated services

The trustees together hold a controlling personal interest in Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth).

7 Analysis of charitable expenditure

The charity directly undertook activities for charitable purposes by providing religious services, educational courses, and initiating charitable projects on behalf of the community.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

Receipts and Payments Accounts

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Last year £
Receipts					
Voluntary Receipts	173,446			173,446	194,842
Receipts from donors				-	
Planned Donations	10,797			10,797	17,579
Gift Aid (tax)	44,131			44,131	10,662
Liabilities				-	
Short Term Loans				-	-
Vehicle Loan	-			-	-
Mortgage				-	-
Other Income				-	411
Sub total	228,374			228,374	223,493
Investment Income					
Total receipts	228,374	-	-	228,374	223,493
Payments					
Advertising	-			-	-
Bank service charge/interest	-			-	34
Computer and internet expenses	2,148			2,148	11,001
Conferences & Meetings	10,487			10,487	87
Electronic & Audio	7,355			7,355	48,520
Gifts & Donations Expense	-			-	80
Insurance	4,025			4,025	2,216
Interest Expense	5,503			5,503	586
Vehicle Expense	27,711			27,711	12,513
Other	5,790			5,790	4,241
Payroll	67,733			67,733	68,268
Post Office	52			52	314
Professional Fees	1,049			1,049	1,774
Rent and rates	35,306			35,306	31,855
Repair and Maintenance	14,262			14,262	8,099
Room Hire	-			-	-
Special Events	-			-	1,993
Supplies & Stationary	4,095			4,095	10,585
Telephone & Internet	3,401			3,401	2,964
Training	-			-	-
Utilities	6,372			6,372	7,158
Sub total	195,289			195,289	212,289
Furniture & Fixtures	-			-	-
Equipment	-			-	-
Loan & Credit Card	829			829	932
Loan (Vehicle)	-			-	2,004
Land & Property	-			-	-
Mortgage	16,644			16,644	20,764
Savings Deposits	-			-	-
Accounts Payable	-			-	-
Asset & investment purchases, etc.	-			-	-
Total payments	212,762	-	-	212,762	235,989
Net of receipts/(payments)	15,612			15,612	12,496
Transfers between funds					
Cash funds last year end	14,921			14,921	12,991
Cash funds this year end	30,534	-	-	30,534	495

STATEMENT OF ASSETS AND LIABILITIES

Categories	Details	Unrestricted funds £	Restricted funds £	Endowment funds £
Cash funds	Barclays Community Account	25,498	-	-
	Lloyds TSB Business Extra	5,036	-	-
	Cash	-	-	-
	Total cash funds	30,534	-	-

	Unrestricted funds £	Restricted funds £	Endowment funds £
--	-------------------------	-----------------------	----------------------

Other monetary assets

	Fund to which asset belongs	Cost (optional)	Current value (optional)
--	-----------------------------	-----------------	--------------------------

Investment assets

	Fund to which asset belongs	Cost (optional)	Current value (optional)
Assets retained for the charity's own use	16 Albert Road, London N/A	-	-

	Fund to which liability relates	Amount due (optional)	When due (optional)
--	---------------------------------	-----------------------	---------------------

Liabilities

Lloyds TSB Commercial
Barclaycard

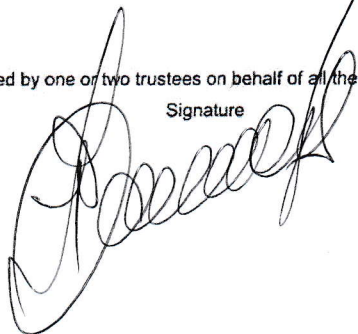
82,781

2,174

84,955

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Date of approval

PR. ROBERTO A. FORMOSA

14/06/23

Accounts

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)

Charity Name and Number

Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth)
Registered Charity Number 1108107

Correspondence Address

27 Tweedale Road, Bournemouth BH9 3LL

Trustees

Pastor Renato Afonso Fernandes, Chair of trustees
Ms Sonia Silva Fernandes
Mr Daniel Bispo Do Carmo

Professional Advisors

Independent Examiner:

Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Trustees Annual Report for the year ended 31st May 2021

History, objectives and activities of the Trust

Pastor Renato Afonso Fernandes established an organisation, Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth), for the purpose of providing religious services and assistance to the Latin Community in Bournemouth, England.

The charitable Trust was established on 9 January 2005 and registered with the Charity Commission on 15 February 2005 as a way of the organisation efforts to a variety of good works. Both the initial donation and additional amounts donated since have been under terms which allow the trustees to either retain the amounts as capital or to spend them.

The Trust deed gives the trustees the power to apply the funds in such a manner as they think fit for the benefit of their listed charitable objects or purposes. The trustees currently have a policy of supporting three types of activity: religious services; projects providing world-wide relief and the world-wide advancement of education of Christian principles.

The trustees identify projects they wish to support internally. The Trust also has a policy of not responding to correspondence unless it relates to grants it has agreed to make or to the general management of the Trust.

Management and governance arrangements

The trust deed maintains no minimum or maximum of trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

Achievements and performance of the Trust

During the year the Trust has been able to continue its support of the Latin community in Bournemouth. With the continuation of educational services for several hundred people each year and the Trust support as a local worship centre the commitment is well known over the community.

Commitment to the advancement of the Christian faith to the community is not restricted only a few areas. All persons from any walk of life are invited to join in and learn the values and faith preached.

Financial review

The trustees have set a policy that expenses should increase so as to maximise commitment in the community thereby resulting in an increase in return. The income from gifts and donations (inclusive of Gift Aid) for the year was £211,845 a .35% increase from 2020.

For this financial year, we had expenditure after grants and operational expenses of £202,252 (2020 £158,474) for the year. Gifts and donations matched fairly closely to our expenditure.

Future plans

The trustees intend to continue providing religious services and educating the local public in the aspects and teaching of the Christian gospel in a similar way to the recent past.

Statement of trustees' responsibilities

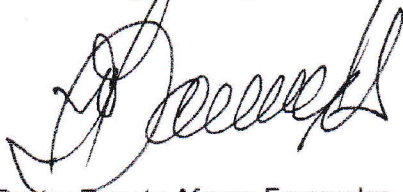
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Independent Examiner

The trustees intend to ask the existing service providers to undertake the independent examination of the Trust in the following year. Signed on behalf of the trustees



Pastor Renato Afonso Fernandes, Chair of Trustees
22 September 2022

**Independent examiner's Report to the Trustees of Igreja Evangelica Luso-Brasileira em Bournemouth
(Brazilian-Portuguese Evangelical Church in Bournemouth)**

I report on the accounts of the Trust for the year ended 31 May 2021, which are set out on pages forward.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts (under section 43 of the Act);
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- ☐ to 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 Commissioners. 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 you as 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 the course of 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:

- ☐ proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
- ☐ accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.



Herman Santiago – Managing Director
Executive Quarter
64-66 Willesden Lane
London NW6 7SX

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable on donations to the charity is included with the amount received.
- d) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- f) The cost of managing investments is charged against investment capital, reflecting the total return approach to investment management. Any costs associated with the sale or purchase of investments are accounted for as part of the sale or purchase price of the investments.
- g) Quoted investments have been valued at market value at the balance sheet date.
- h) Unrealised and realised investment gains and losses are shown net in the statement of financial activities
- i) Programme related investments are reviewed at least annually for impairment and reviewed where the trustees are aware of circumstances which either reduce the value of the investment, or imply that loans made may not be repaid in part or in full.
- j) The endowment of the charity is expendable endowment which is regularly increased by donations from the trustees. The trust deed allows this fund to be spent as income or retained as capital at the trustees' discretion. The income arising from the expendable endowment is unrestricted.
- k) All assets costing more than £500 are capitalised. Depreciation on office equipment is charged on a straight line basis over 3-5 years.

2 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Endowment

The voluntary income in the current and the previous year represent a donation from the trustees to the capital of the expendable endowment only.

4 Analysis of employee costs:

	2021	2020
	£	£
Salaries	68,264	67,773
Total	<u>68,264</u>	<u>67,773</u>

5 Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year except for the related managing cost paid to Pastor Fernandes.

6 Donated services

The trustees together hold a controlling personal interest in Igreja Evangelica Luso-Brasileira em Bournemouth (Brazilian-Portuguese Evangelical Church in Bournemouth).

7 Analysis of charitable expenditure

The charity directly undertook activities for charitable purposes by providing religious services, educational courses, and initiating charitable projects on behalf of the community.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

Receipts and Payments Accounts

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Last year £
Receipts					
Voluntary Receipts	183,193			183,193	160,423
Receipts from donors				-	
Planned Donations	17,579			17,579	17,675
Gift Aid (tax)	10,662			10,662	29,608
Liabilities				-	
Short Term Loans				-	-
Vehicle Loan	-			-	-
Mortgage				-	-
Other Income	411			411	3,400
Sub total	211,845			211,845	211,106
Investment Income					
Total receipts	211,845	-	-	211,845	211,106
Payments					
Advertising	-			-	-
Bank service charge/interest	34			34	1
Computer and internet expenses	11,001			11,001	4,381
Conferences & Meetings	87			87	7,375
Electronic & Audio	45,231			45,231	11,095
Gifts & Donations Expense	80			80	-
Insurance	2,216			2,216	5,804
Interest Expense	586			586	-
Vehicle Expense	12,513			12,513	10,327
Other	4,241			4,241	-
Payroll	68,264			68,264	67,773
Post Office	314			314	90
Professional Fees	1,774			1,774	1,233
Rent and rates	31,855			31,855	33,109
Repair and Maintenance	8,099			8,099	7,012
Room Hire	-			-	-
Special Events	1,993			1,993	-
Supplies & Stationary	3,839			3,839	2,963
Telephone & Internet	2,964			2,964	1,727
Training	-			-	-
Utilities	7,158			7,158	5,585
Sub total	202,252			202,252	158,474
Furniture & Fixtures	-			-	-
Equipment	-			-	2,673
Loan & Credit Card	932			932	5,752
Loan (Vehicle)	2,004			2,004	3,006
Land & Property	-			-	-
Mortgage	20,764			20,764	20,764
Savings Deposits	-			-	-
Accounts Payable	-			-	-
Asset & investment purchases, etc.	-			-	-
Total payments	225,952	-	-	225,952	190,668
Net of receipts/(payments)	- 14,107			- 14,107	20,438
Transfers between funds					
Cash funds last year end	27,418			27,418	12,991
Cash funds this year end	13,311	-	-	13,311	33,429

STATEMENT OF ASSETS AND LIABILITIES

Categories	Details	Unrestricted funds £	Restricted funds £	Endowment funds £
Cash funds	Barclays Community Account	5,124	-	-
	Lloyds TSB Business Extra	8,447	-	-
	Cash	-	-	-
	Total cash funds	13,571	-	-

	Unrestricted funds £	Restricted funds £	Endowment funds £
--	-------------------------	-----------------------	----------------------

Other monetary assets

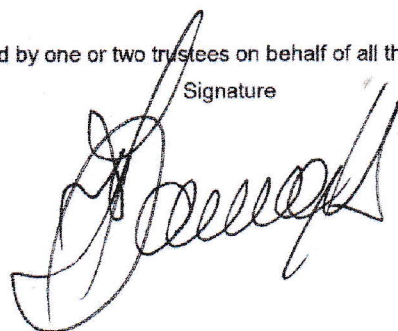
Investment assets	Fund to which asset belongs	Cost (optional)	Current value (optional)
-------------------	-----------------------------	-----------------	--------------------------

	Fund to which asset belongs	Cost (optional)	Current value (optional)
Assets retained for the charity's own use	16 Albert Road, London	N/A	-

Liabilities	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
	Close Brothers Finance (Car Loan)	4,044	
	Lloyds TSB Commercial	100,759	
	Barclaycard	2,453	
		107,255	

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name

Date of approval

RENATO A. FERNANDEZ 30/09/22