

**THE PORTUGUESE CATHOLIC MISSION
TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

THE PORTUGUESE CATHOLIC MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Carlos Manuel Farinha Gabriel – Chairman Mrs Maria de Fatima Bornes Dos Santos Mr Alberto Do Santos Morais Mr Jose Rodrigues Antonio Mr Agostinho de Mendonca Escorcio
Charity number	1121507
Principal address	6 Minerva Close London SW9 6NZ
Accountant	CW Noel & Co 97 Harbord Street London SW6 6PN
Bankers	Barclays Bank Plc Leicester LE87 2BB

THE PORTUGUESE CATHOLIC MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

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THE PORTUGUESE CATHOLIC MISSION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

ESTABLISHMENT AND MAIN OBJECTIVE OF THE CHARITY

The Portuguese Catholic Mission was established in London in the 1970s to serve the pastoral needs of Portuguese speaking people who were settled temporarily or permanently in London and was registered as a charity in 2007.

The objects of the Charity are:

- The advancement of religion for the Portuguese speaking community in London;
- The advancement of education for the Portuguese speaking community in London;
- The relief of poverty within the Portuguese speaking community in London;
- Assistance with the provision of facilities for recreation or leisure with the object of improving the quality of life for the Portuguese speaking community in London.

GOVERNANCE AND MANAGEMENT

The Chaplain of the Portuguese Catholic Mission is nominated by the Portuguese Episcopate and appointed by the Cardinal Archbishop of Westminster.

The Charity was registered as a charity on 6 November 2007 and is governed by the trust deed dated 31 January 2007 as amended on 22 January 2008 and 10 April 2019. There are 5 trustees, the Chaplain who is a trustee ex officio and 4 co-opted trustees who all have a detailed knowledge of the work of the Charity.

The names of the Trustees who served during the year are set out on the legal and administration page above. Brief details are given below:

Rev Carlos Manuel Farinha Gabriel (Chaplain & Chairman) – appointed 30 September 2017

Mrs Maria de Fatima Bornes Dos Santos – appointed 1 October 2018

Mr Alberto Do Santos Morais – appointed 1 October 2018

Mr Jose Rodrigues Antonio – appointed 1 October 2018

Mr Agostinho de Mendonca Escorcio – appointed 1 October 2018

THE PORTUGUESE CATHOLIC MISSION

The trustees are ultimately responsible for the policies, activities and assets of the Charity. They met 4 times during 2021 and, when appropriate, took professional advice to assist them in carrying out their duties.

The Chaplain is responsible of the day to day management of the Charity, handling financial and property matters and for attending to and reporting on such matters. The Chaplain receives a stipend for his role as Chaplain. No payment is made to any other Trustees.

OVERALL MISSION

Achievements, performance and administrative activities and future plans:

The Mission continues to support the pastoral needs of the Portuguese community in London through the provision of educational and religious services.

FINANCIAL REVIEW

The Statement of Financial Activities can be found on page 9. This shows total incoming resources of £27,332 (2020: £18,211) and total resources expended of £33,749 (2020: £34,534) giving a net deficit of £6,417 (2020: £16,323 deficit).

As in the previous year the deficit was due to a reduction in offertory collections following restrictions on church attendance during the Covid pandemic.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts the Trustees are required to:

- select suitable accounting practices and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

THE PORTUGUESE CATHOLIC MISSION

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

On behalf of the Trustees

Rev Carlos Manuel Farinha Gabriel

5 May 2022

THE PORTUGUESE CATHOLIC MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

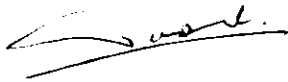
(1) which gives me reasonable cause to believe that in any material respect the requirements:

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- to keep accounting records in accordance with section 130 of the 2011 Act and section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Charles Noel FCA
For and on behalf of C W Noel & Co
97 Harbord Street
London
SW6 6PN

5 May 2022

**The Portuguese Catholic Mission
Statement of financial activities
for the year ended 31 December 2021**

	Notes	2021 £	2020 £
Incoming resources – charitable activities		27,332	18,211
Direct costs – charitable activities		(225)	(1,023)
Incoming resources before administrative expenses		27,107	17,188
Administrative expenses		(33,524)	(33,511)
Net outgoing resources for the financial year		(6,417)	(16,323)

The notes on page 11 form part of these financial statements.

**The Portuguese Catholic Mission
Balance Sheet
as at 31 December 2021**

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	286,834	288,226
		286,834	288,226
CURRENT ASSETS			
Cash at bank and in hand		111,868	116,893
		111,868	116,893
NET CURRENT ASSETS (LIABILITIES)		398,702	405,119
NET ASSETS		398,702	405,119
INCOME FUNDS – UNRESTRICTED			
Balance at the start of the period		405,119	421,442
Net outgoing resources		(6,417)	(16,323)
MEMBERS' FUNDS		398,702	405,119

Trustees' responsibilities

- 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.

On behalf of the Trustees

Rev Carlos Gabriel
Trustee
4 May 2022

The notes on page 11 form part of these financial statements.

**Portuguese Catholic Mission
Notes to the Financial Statements
For The Year Ended 31 December 2021**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in Sterling which is the functional currency of the charity group and rounded to the nearest £1.

1.2. Turnover

Incoming resources are accounted for when received.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Freehold property is held for the charity's use and is not depreciated
Fixtures & Fittings	20%

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2020: 1)

3. Tangible Assets

	Freehold land & property £	Fixtures & Fittings £	Total £
Cost			
As at 1 January 2021	285,000	6,962	291,962
As at 31 December 2021	285,000	6,962	291,962
Depreciation			
As at 1 January 2021	-	3,736	3,736
Provided during the period	-	1,392	1,392
As at 31 December 2021	-	5,128	5,128
Net Book Value			
As at 31 December 2021	285,000	1,834	286,834
As at 1 January 2021	285,000	3,226	288,226

4. General Information

Portuguese Catholic Mission is a registered charity, registration number 1121509. The registered office is 6 Minerva Close, London, SW9 6NZ.

**The Portuguese Catholic Mission
Detailed Statement of Financial Activities
For The Year Ended 31 December 2021**

	2021		2020	
	£	£	£	£
TURNOVER				
Offertory - Standing orders & donations		1,255		2,871
Offertory & mass offerings - loose plate		23,158		12,109
Gift aid tax refunds		2,708		2,493
Special collections		200		587
Candles and palms		-		-
Bank interest received		11		151
		<u>27,332</u>		<u>18,211</u>
DIRECT COSTS				
Special collection payments	200		587	
Liturgical expenses	25		436	
Candles & palm expenses	-		-	
		<u>(225)</u>		<u>(1,023)</u>
		<u>27,107</u>		<u>17,188</u>
GROSS SURPLUS				
Administrative Expenses				
Stipends	9,300		11,085	
Supply priests	1,690		-	
	331		127	
Travel and subsistence expenses				
Rent	13,950		11,717	
Rates	1,701		3,265	
Light and heat	1,428		1,336	
Water rates	155		175	
IT & website costs	760		901	
Repairs, renewals and maintenance	284		-	
Insurance	202		996	
Printing & copying	1,089		971	
TV licence	157		155	
Accountancy fees	800		1,000	
Legal fees	-		312	
Bank charges	12		8	
Depreciation of fixtures and fittings	1,392		1,392	
Sundry expenses	273		71	
		<u>(33,524)</u>		<u>(33,511)</u>
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(6,417)</u>		<u>(16,323)</u>

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

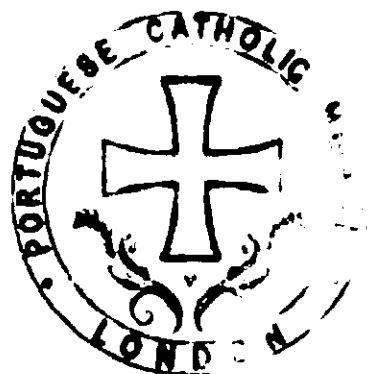
The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Carlos M. F. Gabriel

on behalf of the Trustees

ev Carlos Manuel Farinha Gabriel

May 2022



Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Intangible Assets	3	286,834	288,22
		286,834	288,22
CURRENT ASSETS			
Assets held at bank and in hand		111,868	116,893
		111,868	116,89
TOTAL CURRENT ASSETS (LIABILITIES)		398,702	405,11
TOTAL ASSETS			
INCOME FUNDS – UNRESTRICTED			
Balance at the start of the period		405,119	421,44
Outgoing resources		(6,417)	(16,323)
		398,702	405,11
MEMBERS' FUNDS			

Trustees' responsibilities

- 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.

On behalf of the Trustees

Carlos Gabriel
Trustee
May 2022

Carlos M. F. Gabriel



The notes on page 11 form part of these financial statements.