

**THE PORTUGUESE CATHOLIC MISSION  
TRUSTEES REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

## THE PORTUGUESE CATHOLIC MISSION

### LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Carlos Manuel Farinha Gabriel – Chairman 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

### LEGAL AND ADMINISTRATIVE INFORMATION

## THE PORTUGUESE CATHOLIC MISSION

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# **THE PORTUGUESE CATHOLIC MISSION**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their report and accounts for the year ended 31 December 2022.

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 – died 18 Jan 2023

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.

During the year the Mission provided regular masses in Portuguese at :

St Mary of the Angels, Bayswater

Our Lady of Hal, Camden Town

St Mary's, Clapham

St Thomas of Canterbury, Fulham

Our Lady & St Christopher, Cranford

Our Lady Immaculate, Bournemouth

### **FINANCIAL REVIEW**

The Statement of Financial Activities can be found on page 9. This shows total incoming resources of £31,917 (2021: £27,332) and total resources expended of £32,273 (2021: £33,749) giving a net deficit of £356 (2021: £6,417 deficit).

The offertory has recovered since the ending of Covid restrictions but has not returned to pre-Covid levels.

### **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:

## **THE PORTUGUESE CATHOLIC MISSION**

- 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 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

31 March 2023

## THE PORTUGUESE CATHOLIC MISSION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 9 to 12.

#### **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.

## **THE PORTUGUESE CATHOLIC MISSION**

### **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:

- 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

31 March 2023



**The Portuguese Catholic Mission  
Statement of financial activities  
for the year ended 31 December 2022**

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Incoming resources – charitable activities</b>		<b>31,917</b>	<b>27,332</b>
Direct costs – charitable activities		<u>(1,631)</u>	<u>(225)</u>
<b>Incoming resources before administrative expenses</b>		<b>30,286</b>	<b>27,107</b>
Administrative expenses		<u>(30,642)</u>	<u>(33,524)</u>
<b>Net outgoing resources for the financial year</b>		<b><u>(356)</u></b>	<b><u>(6,417)</u></b>

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

**The Portuguese Catholic Mission  
Balance Sheet  
as at 31 December 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	<u>285,440</u>	<u>286,834</u>
<b>CURRENT ASSETS</b>			
Prepaid expenditure		159	-
Cash at bank and in hand		112,747	111,868
		<u>112,906</u>	<u>111,868</u>
<b>NET ASSETS</b>		<u><b>398,346</b></u>	<u><b>398,702</b></u>
<b>INCOME FUNDS – UNRESTRICTED</b>			
Balance at the start of the period		398,702	405,119
Net outgoing resources		<u>(356)</u>	<u>(6,417)</u>
<b>MEMBERS' FUNDS</b>		<u><b>398,346</b></u>	<u><b>398,702</b></u>

**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  
31 March 2023

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 2022**

**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 £
<b>Cost</b>			
As at 1 January 2022	285,000	6,962	291,962
As at 31 December 2022	285,000	6,962	291,962
<b>Depreciation</b>			
As at 1 January 2022	-	5,128	5,128
Provided during the period	-	1,394	1,394
As at 31 December 2022	-	6,522	6,522
<b>Net Book Value</b>			
As at 31 December 2022	285,000	440	285,440
As at 1 January 2022	285,000	1,834	286,834

**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 2022**

	2022	2021
	£	£
<b>TURNOVER</b>		
Offertory - Standing orders & donations	985	1,255
Offertory & mass offerings - loose plate	25,449	23,158
Gift aid tax refunds	4,068	2,708
Special collections	1,385	200
Bank interest received	30	111
	<u>31,917</u>	<u>27,332</u>
<b>DIRECT COSTS</b>		
Special collection payments	1,385	200
Liturgical expenses	246	25
	<u>(1,631)</u>	<u>(225)</u>
<b>GROSS SURPLUS</b>	<u>30,286</u>	<u>27,107</u>
<b>Administrative Expenses</b>		
Stipends	7,771	9300
Supply priests	780	1690
Travel and subsistence expenses	237	331
Deacon's retreat	185	-
Rent	13,855	13,950
Rates	1,908	1,701
Light and heat	1,321	1,428
Water rates	266	155
IT & website costs	644	760
Repairs, renewals and maintenance	106	284
Insurance	-	202
Printing & copying	914	1,089
TV licence	159	157
Accountancy fees	900	800
Bank charges	2	12
Depreciation of fixtures and fittings	1,394	1,392
Sundry expenses	200	273
	<u>(30,642)</u>	<u>(33,524)</u>
<b>OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR</b>	<u>(356)</u>	<u>(6,417)</u>