

**PORTUGUESE CATHOLIC MISSION  
DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Portuguese Catholic Mission  
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**Portuguese Catholic Mission  
Charity Information  
For The Year Ended 31 December 2023**

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|                          |  |
|--------------------------|--|
| <b>Chaplain</b>          | Rev Claudio Dosreis                                    |
| <b>Charity Number</b>    | 1121507  |
| <b>Registered Office</b> | 6 Minerva Close<br>London<br>SW9 6NZ                   |
| <b>Accountants</b>       | CW Noel & Co<br>97 Harbord Street<br>London<br>SW6 6PN |

**Portuguese Catholic Mission  
Company No. 1121507  
Trustees' Report For The Year Ended 31 December 2023**

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### **Trustees**

The trustees who held office during the year were as follows:

Rev Carlos Manuel Farinha Gabriel – until 18 October 2023  
Mr Alberto Do Santos Morais – until 18 Oct 2023  
Mr Jose Rodrigues Antonio – until 18 Oct 2023  
Mr Agostinho de Mendonca Escorcio - until 18 Oct 2023  
Abel Figueirido dos Santos – appointed 18 Oct 2023  
Rev Claudio Dosreis – appointed 18 Oct 2023  
Tania Micaela Gomes da Silva – appointed 18 Oct 2023  
Rossana Janete Duarte – appointed 18 Oct 2023  
Joaquim José Faustino Gomes – appointed 18 Oct 2023

### **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.

The trustees are ultimately responsible for the policies, activities and assets of the Charity. They met 4 times during 2023 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 £34,611 (2022: £31,917) and total resources expended of £40,241 (2022: £32,272) giving a net deficit of £5,630 (2022: £355 deficit).

### **Statement of Trustees' Responsibilities**

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

The law applicable to Charities requires the Trustees to prepare financial statements 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 period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**Portuguese Catholic Mission  
Trustees' Report  
For The Year Ended 31 December 2023**

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The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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 Claudio Dosreis  
Director

30<sup>th</sup> August July 2024

**Portuguese Catholic Mission  
Accountant's Report  
For The Year Ended 31 December 2023**

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In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

-----  
Charles Noel  
30 August 2024  
CW Noel & Co  
97 Harbord Street  
London  
SW6 6PN

**Portuguese Catholic Mission  
Income and Expenditure Account  
For The Year Ended 31 December 2023**

|                                | Notes | 2023<br>£     | 2022<br>£     |
|--------------------------------|-------|---------------|---------------|
| <b>INCOME</b>                  |       | <b>34,611</b> | <b>31,917</b> |
| Direct costs                   |       | (2,793)       | (1,631)       |
| <b>GROSS SURPLUS</b>           |       | <b>31,818</b> | <b>30,286</b> |
| Administrative expenses        |       | (38,493)      | (30,641)      |
| DEFICIT FOR THE FINANCIAL YEAR |       | (6,675)       | (355)         |

The notes on pages 6 to 7 form part of these financial statements.

**Portuguese Catholic Mission  
Balance Sheet  
As At 31 December 2023**

|   |              | <b>2023</b>    |                | <b>2022</b>    |                |
|---|--------------|----------------|----------------|----------------|----------------|
|   | <b>Notes</b> | <b>£</b>       | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| <b>FIXED ASSETS</b>                                   |              |                |                |                |                |
| Tangible Assets                                       | <b>4</b>     |                | 284,046        |                | 285,440        |
|   |              |                | <b>284,046</b> |                | <b>285,440</b> |
| <b>CURRENT ASSETS</b>                                 |              |                |                |                |                |
| Debtors   | <b>5</b>     | 159            |                | 159            |                |
| Cash at bank and in hand                              |              | 110,111        |                | 112,747        |                |
|   |              | <b>110,270</b> |                | <b>112,906</b> |                |
| <b>Creditors: Amounts Falling Due Within One Year</b> | <b>6</b>     | <b>(2,645)</b> |                | <b>-</b>       |                |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>               |              |                | <b>107,625</b> |                | <b>112,906</b> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |              |                | <b>391,671</b> |                | <b>398,346</b> |
| <b>NET ASSETS</b>                                     |              |                | <b>391,671</b> |                | <b>398,346</b> |
|   |              |                |                |                |                |
| Unrestricted reserves                                 |              |                | 391,671        |                | 398,346        |
| <b>TOTAL CHARITY FUNDS</b>                            |              |                | <b>391,671</b> |                | <b>398,346</b> |

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on xx July 2024 and were signed on its behalf by:

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Rev Claudio Dosreis  
Trustee  
30<sup>th</sup> August 2024

The notes on page 7 form part of these financial statements.



**Portuguese Catholic Mission  
Notes to the Financial Statements  
For The Year Ended 31 December 2023**

**1. General Information**

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

**2. Accounting Policies**

**2.1. 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.

**2.2. Turnover**

Incoming resources are accounted for when received.

**2.3. 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%  |

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2022: NIL)

**4. Tangible Assets**

|                            | <b>Freehold<br/>Land</b> | <b>Fixtures &amp;<br/>Fittings</b> | <b>Total</b> |
|----------------------------|--------------------------|------------------------------------|--------------|
|                            | <b>£</b>                 | <b>£</b>                           | <b>£</b>     |
| <b>Cost</b>                |                          |                                    |              |
| As at 1 January 2023       | 285,000                  | 6,962                              | 291,962      |
| As at 31 December 2023     | 285,000                  | 6,962                              | 291,962      |
| <b>Depreciation</b>        |                          |                                    |              |
| As at 1 January 2023       | -                        | 6,522                              | 6,522        |
| Provided during the period | -                        | 1,394                              | 1,394        |
| As at 31 December 2023     | -                        | 7,916                              | 7,916        |
| <b>Net Book Value</b>      |                          |                                    |              |
| As at 31 December 2023     | 285,000                  | (954 )                             | 284,046      |
| As at 1 January 2023       | 285,000                  | 440                                | 285,440      |

**5. Debtors**

|                                | <b>2023</b> | <b>2022</b> |
|--------------------------------|-------------|-------------|
|                                | <b>£</b>    | <b>£</b>    |
| <b>Due within one year</b>     |             |             |
| Prepayments and accrued income | 159         | 159         |

**6. Creditors: Amounts Falling Due Within One Year**

|                              | <b>2023</b> | <b>2022</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Accruals and deferred income | 2,645       | -           |

**Portuguese Catholic Mission**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2023**

|  | <b>2023</b> |                 | <b>2022</b> |                 |
|--|-------------|-----------------|-------------|-----------------|
|  | £           | £               | £           | £               |
| <b>INCOME FROM CHARITABLE ACTIVITIES</b>             |             |                 |             |                 |
| Offertory - Standing Orders                          |             | 1,680           |             | 985             |
| Offertory - loose plate                              |             | 26,738          |             | 25,449          |
| Gift aid tax refunds                                 |             | 4,111           |             | 4,068           |
| Special collections                                  |             | 1,045           |             | 1,385           |
| Bank interest received                               |             | 1,037           |             | 30              |
|  |             | <u>34,611</u>   |             | <u>31,917</u>   |
| <b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>          |             |                 |             |                 |
| Special collection payments                          | 1,045       |                 | 1,385       |                 |
| Liturgical expenses                                  | 423         |                 | 246         |                 |
| Flower expenses                                      | 349         |                 | -           |                 |
| Event expenses                                       | 976         |                 | -           |                 |
|  | <u></u>     | <u>(2,793)</u>  | <u></u>     | <u>(1,631)</u>  |
| GROSS SURPLUS  |             | 31,818          |             | 30,286          |
| <b>Administrative Expenses</b>                       |             |                 |             |                 |
| Stipends   | 9,591       |                 | 7,771       |                 |
| Supply priests                                       | 730         |                 | 780         |                 |
| Travel   | 1,104       |                 | 237         |                 |
| Deacon's retreat                                     | 430         |                 | 185         |                 |
| Rates  | 14,325      |                 | 13,855      |                 |
| Property management and service charges              | 1,974       |                 | 1,908       |                 |
| Light and heat                                       | 1,965       |                 | 1,321       |                 |
| Water rates  | 204         |                 | 266         |                 |
| IT & website costs                                   | 553         |                 | 644         |                 |
| Repairs, renewals and maintenance                    | 143         |                 | 106         |                 |
| Printing & copying                                   | 502         |                 | 914         |                 |
| TV licence   | 159         |                 | 159         |                 |
| Accountancy fees                                     | 1,000       |                 | 900         |                 |
| Legal fees   | 4,418       |                 | -           |                 |
| Bank charges   | 1           |                 | 2           |                 |
| Depreciation of fixtures and fittings                | 1,394       |                 | 1,394       |                 |
| Sundry expenses                                      | -           |                 | 199         |                 |
|  | <u></u>     | <u>(38,493)</u> | <u></u>     | <u>(30,641)</u> |
| OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR |             | <u>(6,675)</u>  |             | <u>(355)</u>    |