

## MISSAO CRISTA VIDA

### Report of the Directors and Unaudited Financial Statements

#### **Period of accounts**

**Start date:** 01 January 2025

**End date:** 31 December 2025

MISSAO CRISTA VIDA  
Contents Page  
For the year ended 31 December 2025

Company information	3
Directors' report	4
Accountants' report	6
Income statement	7
Statement of financial position	8
Notes to the financial statements	10
Detailed Income Statement	13

MISSAO CRISTA VIDA  
Company Information  
For the year ended 31 December 2025

<b>Directors</b>	W P Simoes J Boulter Ms B Portbury Mrs C Simoes
<b>Registered Number</b>	1123875
<b>Registered Office</b>	31 Shadowbrook Avenue Newall Green Wythenshawe Manchester M23 2BD
<b>Accountants</b>	Accounting Solutions Manchester 10 Milton Road Stretford Manchester M32 0YA

MISSAO CRISTA VIDA  
Directors' Report  
For the year ended 31 December 2025

**The Report of The Trustees**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Promote the Christian faith through weekly congregational worship and other appropriate means. Develop a Newall Green community resource centre that will promote active engagement and informed citizenship. Develop a variety of services in consultation with local residents addressing local needs and create opportunities for volunteering, paid employment and youth empowerment.

**Public benefit**

Missao Crista Vida exists for the benefit of the public, and its 'Objectives and Aims' are stated above

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number  
1123875

**Principal address**

31 Shadowbrook Avenue  
Newall Green  
Wythenshawe  
Manchester  
M23 2BD

**Trustees**

W P Simoes  
J Boulter  
Ms B Portbury  
Mrs C Simoes

**Independent Examiner**

Accounting Solutions Manchester  
10 Milton Road  
Stretford  
Manchester  
M32 0RD

MISSAO CRISTA VIDA  
Directors' Report  
For the year ended 31 December 2025

**Directors**

The directors who served the company throughout the year were as follows:

W P Simoes

J Boulter

Ms B Portbury

Mrs C Simoes

This report was approved by the board and signed on its behalf by:

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W P Simoes  
Director

Date approved: 11 February 2026

**MISSAO CRISTA VIDA**  
**Accountants' Report**  
**For the year ended 31 December 2025**

**Independent examiner's report to the trustees of Missao Crista Vida**

I report to the charity trustees on my examination of the accounts of Missao Crista Vida (the Trust) for the year ended 31st December 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Accounting Solutions Manchester  
10 Milton Road  
Stretford  
Manchester  
M32 0YA  
11 February 2026

MISSAO CRISTA VIDA  
Income Statement  
For the year ended 31 December 2025

	Notes	2025 £	2024 £
<b>Turnover</b>		31,240	24,556
<b>Gross profit</b>		<b>31,240</b>	<b>24,556</b>
Administrative expenses		(30,205)	(21,606)
<b>Operating profit</b>	2	<b>1,035</b>	<b>2,950</b>
<b>Profit/(Loss) on ordinary activities before taxation</b>		<b>1,035</b>	<b>2,950</b>
Tax on profit on ordinary activities		0	0
<b>Profit/(Loss) for the financial year</b>		<b>1,035</b>	<b>2,950</b>

MISSAO CRISTA VIDA  
Statement of Financial Position  
As at 31 December 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	4	13,583	15,101
		<b>13,583</b>	<b>15,101</b>
<b>Current assets</b>			
Debtors	5	12,850	9,850
Cash at bank and in hand		2,362	2,738
		<b>15,212</b>	<b>12,588</b>
<b>Creditors: amount falling due within one year</b>	6	(786)	(715)
<b>Net current assets</b>		<b>14,426</b>	<b>11,873</b>
<b>Total assets less current liabilities</b>		28,009	26,974
<b>Net assets</b>		<b>28,009</b>	<b>26,974</b>
<b>Capital and reserves</b>			
Profit and loss account	7	28,009	26,974
<b>Members' funds</b>		<b>28,009</b>	<b>26,974</b>

For the year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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



MISSAO CRISTA VIDA  
Statement of Financial Position  
As at 31 December 2025

The financial statements were approved by the board of directors on 11 February 2026 and were signed on its behalf by:

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W P Simoes  
Director

**MISSAO CRISTA VIDA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

**General Information**

Missao Crista Vida is a charity registered in England and Wales - Registered charity number 1123875.

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	15% Reducing Balance
Improvements to property	25 Years Straight Line

MISSAO CRISTA VIDA  
Notes to the Financial Statements  
For the year ended 31 December 2025

**2. Operating profit/(loss)**

	2025 £	2024 £
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	481	481

**3. Average number of employees**

Average number of employees during the year was 0 (2024 : 0).

**4. Tangible fixed assets**

Cost or valuation	Fixtures and Fittings £	Improvements to property £	Total £
At 01 January 2025	31,912	11,718	43,630
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	<b>31,912</b>	<b>11,718</b>	<b>43,630</b>
<b>Depreciation</b>			
At 01 January 2025	24,997	3,532	28,529
Charge for year	1,037	481	1,518
On disposals	-	-	-
At 31 December 2025	<b>26,034</b>	<b>4,013</b>	<b>30,047</b>
<b>Net book values</b>			
Closing balance as at 31 December 2025	<b>5,878</b>	<b>7,705</b>	<b>13,583</b>
Opening balance as at 01 January 2025	<b>6,915</b>	<b>8,186</b>	<b>15,101</b>

**5. Debtors: amounts falling due after one year**

	2025 £	2024 £
Other Debtors	12,850	9,850
	<b>12,850</b>	<b>9,850</b>

MISSAO CRISTA VIDA  
Notes to the Financial Statements  
For the year ended 31 December 2025

**6. Creditors: amount falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade Creditors	360	290
Accrued Expenses	426	425
	<u><b>786</b></u>	<u><b>715</b></u>

**7. Profit and loss account**

	<b>2025</b>
	<b>£</b>
Balance at 01 January 2025	26,974
Profit for the year	1,035
Balance at 31 December 2025	<u><b>28,009</b></u>

**8. RAISING FUNDS**

With regards to raising donations and legacies, supporting administrative costs for 31.12.2025 were £30,205, and 31.12.2024 £21,606.

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

MISSAO CRISTA VIDA  
Detailed Income Statement  
For the year ended 31 December 2025

	2025 £	2024 £
<b>Turnover</b>		
Gift aid	658	798
Tithes	7,445	3,215
Offerings	5,177	4,317
Donations	17,960	16,226
	<u>31,240</u>	<u>24,556</u>
Gross profit	<b>31,240</b>	<b>24,556</b>
<b>Administrative expenses</b>		
Staff Training	432	0
Event expenses	2,079	2,459
Accountancy Fees	1,475	425
Legal and Professional Fees	0	450
Pastors Stipend	17,273	9,500
Subscription Expenses	176	766
Rent and Rates	3,400	2,390
Travelling Expenses	474	588
Depreciation	1,037	1,220
Depreciation Charge: Improvements to property	481	481
Business Insurance	295	265
Printing, Postage and Stationery	14	20
Sundry Expenses	1,469	1,430
Donations	1,600	1,612
	<u>(30,205)</u>	<u>(21,606)</u>
Operating profit	<b>1,035</b>	<b>2,950</b>
<b>Profit/(Loss) on ordinary activities before taxation</b>	<b>1,035</b>	<b>2,950</b>
<b>Profit/(Loss) for the financial year</b>	<b><u>1,035</u></b>	<b><u>2,950</u></b>