

Charity number: 1123909
Company number: 05293247
(England and Wales)

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
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CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD

Report of the Trustees For the year ended 31 December 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; 2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND 3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Charity registration number	1123909
Company registration number	05293247
Principal address	REAR OF 42-44 NORWOOD HIGH STREET LONDON SE27 9NR

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Sori Balde
Jackson Antonio
Adriana Antonio
Adilson de Freitas
Hugo Dos Santos Cordeiro
(Appointed: 01 November 2022)
Luis Hernan Berton Sanchez
(Appointed: 01 November 2022)
Eunice Inque Branco de Carvalho
(Appointed: 01 November 2022)
Juan Carlos Morocho Bolanos
(Appointed: 01 November 2022)
Rossana Bohamara Mendes Monteiro e Silva
(Appointed: 01 November 2022)

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE
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CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Report of the Trustees Continued
For the year ended 31 December 2022

Approved by the Board of Trustees and signed on its behalf by

Adilson de Freitas.....
Adilson de Freitas

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Sansao Rodrigues

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Sansao Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2022

	Notes	Unrestricted funds £	31/12/2021 £
Income and endowments from:			
Donations and legacies	2	1,538,814	1,406,033
Investments	4	326,414	7,596
Total		1,865,228	1,413,629
Expenditure on:			
Raising funds	5	(1,330,648)	(1,271,613)
Charitable activities	6/7	(580,930)	(390,389)
Total		(1,911,578)	(1,662,002)
Net expenditure		(46,350)	(248,373)
Reconciliation of funds			
Total funds brought forward		552,018	800,391
Total funds carried forward		505,668	552,018

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Statement of Financial Position
As at 31 December 2022

	Notes	31/12/2022	31/12/2021
		£	£
Fixed assets			
Tangible assets	12	7,572	5,936
		7,572	5,936
Current assets			
Cash at bank and in hand		498,548	547,077
		498,548	547,077
Creditors: amounts falling due within one year	13	(452)	(995)
Net current assets		498,096	546,082
Total assets less current liabilities		505,668	552,018
Net assets		505,668	552,018
The funds of the charity			
Unrestricted income funds	14	505,668	552,018
Total funds		505,668	552,018

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Jackson Antonio

 Jackson Antonio
 Trustee

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Funds

Costs of generating funds

Charitable activities

2. Income from donations and legacies

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Donations received	1,538,814	1,406,033
	<u>1,538,814</u>	<u>1,406,033</u>

4. Investment income

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Other investment income	326,414	7,596
	<u>326,414</u>	<u>7,596</u>

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Notes to the Financial Statements Continued
For the year ended 31 December 2022

5. Expenditure on generating donations and legacies

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Donations	1,046,369	1,057,592
Legacies	145,978	91,930
Subscriptions	37,093	27,276
Sponsorships	78,584	89,767
Support costs	22,624	5,048
	1,330,648	1,271,613

6. Costs of charitable activities by fund type

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Support costs	580,930	390,389

7. Costs of charitable activities by activity type

	31/12/2022	31/12/2021
	£	£
Religious Activities	580,930	390,389

8. Analysis of support costs

	31/12/2022	31/12/2021
	£	£
Governance costs	603,554	395,437

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Notes to the Financial Statements Continued
For the year ended 31 December 2022

9. Staff costs and emoluments

Total staff costs for the year ended 31 December 2022 were:

	31/12/2022	31/12/2021
	£	£
Salaries and wages	259,973	508,140
Social security costs	22,624	-
Pension costs	1,365	-
	283,962	508,140

	31/12/2022	31/12/2021
Employees	12	13
	12	13

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

Cost or valuation	Plant and machinery £	Furniture and fittings £	Total £
At 01 January 2022	64,718	167,048	231,766
Additions	5,155	-	5,155
At 31 December 2022	69,873	167,048	236,921
Depreciation			
At 01 January 2022	58,782	167,048	225,830
Charge for year	3,519	-	3,519
At 31 December 2022	62,301	167,048	229,349
Net book values			
At 31 December 2022	7,572	-	7,572
At 31 December 2021	5,936	-	5,936

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Notes to the Financial Statements Continued
For the year ended 31 December 2022

13. Creditors: amounts falling due within one year

	31/12/2022	31/12/2021
	£	£
Trade creditors	452	995
	<u>452</u>	<u>995</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	552,018	1,865,228	(1,911,578)	505,668
	<u>552,018</u>	<u>1,865,228</u>	<u>(1,911,578)</u>	<u>505,668</u>

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	800,391	1,413,629	(1,662,002)	552,018
	<u>800,391</u>	<u>1,413,629</u>	<u>(1,662,002)</u>	<u>552,018</u>

Purpose of unrestricted Funds

General

THE HOLDING OF REGULAR WORSHIP SERVICES IN THE COMMUNITY TO PROMOTE THE PUBLIC BENEFIT OF SPIRITUAL ENRICHMENT THROUGH THE CHRISTIAN FAITH.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	7,572	498,096	505,668
	<u>7,572</u>	<u>498,096</u>	<u>505,668</u>

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	5,936	546,082	552,018
	5,936	546,082	552,018

CATHEDRAL INTERNATIONAL - ASSEMBLY OF GOD
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	31/12/2022 £	31/12/2021 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	1,538,814	1,406,033
	1,538,814	1,406,033
Investments		
Other investment income	326,414	7,596
	326,414	7,596
Total incoming resources	1,865,228	1,413,629
EXPENDITURE		
Raising donations and legacies		
Donations	(1,046,369)	(1,057,592)
Legacies	(145,978)	(91,930)
Subscriptions	(37,093)	(27,276)
Sponsorships	(78,584)	(89,767)
	(1,308,024)	(1,266,565)
SUPPORT COSTS		
Governance costs		
Governance costs	(22,624)	(5,048)
Governance costs	(580,930)	(390,389)
	(603,554)	(395,437)
Total resources expended	(1,911,578)	(1,662,002)
Net Expenditure	(46,350)	(248,373)