

# COMMUNITY BAPTIST LONDON

England & Wales · Charity number 1124514

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2008-06-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 104 Barlby Road  
London  
W10 6DB

**Phone** 02089683273

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND BY PRODUCING AND/OR DISTRIBUTING LITERATURE AND RECORDED MATERIAL TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN FAITH.

**Activities:** Our current activities include religious services, weekly meetings for worship and biblical counseling at Twynholm Baptist Church, where we hire the building, and social care activities in the area. We also provide support to people in need through the church's ministries.

## Classification

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- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities, Amateur Sport
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Brazil
- France
- Italy
- Portugal
- Spain
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-30	£92,557	£88,678	-	-
2023-12-30	£101,521	£90,891	-	-
2022-12-30	£70,032	£71,249	-	-
2021-12-30	£51,346	£59,241	-	-
2020-12-30	£63,087	£54,248	-	-

## Trustees

Name	Role	Appointed
Pamela Fernandes Cruz		2026-02-27
Philippe Almeida Rocha		2023-06-08
REV ISRAEL FERNANDES CRUZ		
Reyffer Augusto Cavalcante Sousa		2026-02-18
Thais Fernandes Barbosa Barbosa		2014-05-12

**COMMUNITY BAPTIST LONDON**

England & Wales - Charity number 1124514

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# Accounts

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**COMMUNITY BAPTIST LONDON**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2024**

**CHARITY NUMBER: 1124514**

**COMMUNITY BAPTIST LONDON**  
**104 BARLBY ROAD**  
**LONDON**  
**W10 6DB**

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**COMMUNITY BAPTIST LONDON**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> DECEMBER 2024**

**ADDRESS FOR CORRESPONDENCE**

104 BARLBY ROAD  
LONDON  
W10 6DB

**REGISTERED CHARITY NUMBER**

1124514

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
6<sup>TH</sup> MAY 2008.

**TRUSTEES/ DIRECTORS**

Rev Israel Cruz  
Mrs Esmeralda Fernandes Cruz  
Ms Claudia Benedito  
Thais Fernandes Barbosa  
Philippe Almeida Rocha

**PRINCIPAL BANKERS**

BARCLAYS BANK  
137 LADDBROKE GROVE  
NOTTING HILL  
W11 1PR

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**COMMUNITY BAPTIST LONDON**  
**TRUSTEES' REPORT**  
**YEAR ENDED 30<sup>TH</sup> DECEMBER 2024**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> December 2024 for the charity, Community Baptist London with charity number 1124514.

The Trustees of the charity are: Rev Israel Cruz  
Mrs Esmeralda Cruz  
Ms Claudia Benedito  
Thais Fernandes Barbosa  
Philippe Almeida Rocha

The principal address of the charity is : 104 Barlby Road  
London  
W10 6DB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a declaration of trust that was executed 6<sup>th</sup> May 2008 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community. The organisation continues to see an increase in its membership as its events and outreaches continues to have a positive impact in the community. The charity also continues to run work place pension for its employees in the financial year.

## **FINANCIAL REVIEW**

The income of the charity is above £92,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The church is currently saving for the purpose of purchasing worship premises in the future and has a good amount in its reserves.

## **PLANS FOR THE FUTURE**

The church intends to continue to host its regular weekly services in UK. The church has no debt liability and is a going concern. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 17<sup>th</sup> October 2025 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

**COMMUNITY BAPTIST LONDON**

I report on the accounts of the church for the year ended 30<sup>th</sup> December 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

**Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PM.Dip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3 FH

**COMMUNITY BAPTIST LONDON**

**Statement of Financial Activities for the year ended 30th December 2024**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	
	<b>Note</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
<b>Incoming Resources from generated funds</b>			<b>£</b>	
Donations and Legacies	11	92557	92557	101521
Investment income		0	0	0
		92557	92557	101521
<i>Other Income</i>				
Other		0	0	0
<b>Total Incoming Resources</b>		92557	92557	101521
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	3	87,890	87,890	90104
Other	4	788	788	787
<b>Total Resources Expended</b>		88,678	88,678	90891
<b>Net movement in funds</b>		<b>3,879</b>	3,879	10630
<b>Reconciliation of Funds</b>				
Total Funds brought forward		114853	114853	104223
<b>Total Funds carried forward</b>		<b>118,732</b>	118,732	114853

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**COMMUNITY BAPTIST LONDON**  
**Balance Sheet as at 30th December 2024**

	Note	2024	2023
<b>Fixed Assets</b>		<b>£</b>	
Tangible fixed assets	2	28598	35748
		28598	35748
<b>Current Assets</b>			
Cash at bank and in hand		77145	65202
Debtors & prepayment	6	13489	14402
		90634	79604
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	5	500	499
		90134	79105
<b>Net Current Assets</b>			
		118732	114853
<b>Unrestricted Funds</b>			
General Fund		118732	114853
<b>TOTAL FUNDS</b>		118732	114853

Approved by the trustees on 17th October 2025 and signed on their behalf:

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**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> DECEMBER 2024**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:  
The Statement of Recommended Practice: Accounting and Reporting by Charities  
Preparing their accounts in accordance with the Financial Reporting Standard  
Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2024**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

COMMUNITY BAPTIST LONDON						
Notes to the accounts for year ended 30th December 2024						
<b>2 Tangible Fixed Assets</b>						
		Fix & Fitts	Instrument	Vehicle	Equipment	Total 2024
<b>Cost</b>		£	£	£	£	£
At 01/01/2024		5286	13732	15205	29335	63558
Additions		0	0	0	0	0
<b>Disposal</b>						
At 30/12/2024		5286	13732	15205	29335	63558
<b>Depreciation</b>						
At 01/01/2024		2681	4503	3041	17585	27810
charge for the year		521	1846	2433	2350	7150
Disposal						
At 30/12/2024		3202	6349	5474	19935	34960
<b>Net Book Value</b>						
<b>30/12/2024</b>		2084	7383	9731	9400	28598
01/01/2024		2605	9229	12164	11750	35748
<b>3 Cost of Activities in furtherance of Charity's Objectives</b>						
		<b>£/2024</b>	<b>£/2023</b>			
Admin		0	202			
Travel & Substistence		1548	955			
Hire of Hall		12200	16400			
Telephone & Internet		851	934			
Bank Charges		32	32			
Wages		37122	39930			
Rates		1938	1890			
Hospitality		550	1707			
Light & Heat		1372	1509			
Stationary		0	13			
Welfare		537	700			
Pension		4032	3082			
Maintenance		1118	0			
Sundry		0	2280			
Event costs		4650	0			
Tax/NI		6066	4618			
Insurance		1040	706			
Supplies		0	2420			
Depreciation		7150	8937			
Music accessories		7392	3953			
Subscription		292	136			
Professional fees		0	0			
<b>Total</b>		<b>87890</b>	<b>90404</b>			

**COMMUNITY BAPTIST LONDON**

**Notes to the accounts for year ended 30th December 2024**

**4 Other**

	<b>2024/£</b>	<b>2023/£</b>
Church Events	0	0
Charity donation	0	0
Mission donation	0	0
Accounting services	788	787
Vehicle expenses	0	0
<b>Total</b>	<b>788</b>	<b>787</b>

There was 2 employee during the financial year.

No employee earned more than £30,000 during the year.

	<b>2024/£</b>	<b>2023/£</b>
Salary	37122	39930
Social Security	6065	4618
<b>Total</b>	<b>43187</b>	<b>44548</b>

**5 Creditors: amounts falling due within one year**

	<b>2024/£</b>	<b>2023/£</b>
Accounting Services	500	499
Creditors	0	0
<b>Total</b>	<b>500</b>	<b>499</b>

**6 Debtors and Prepayments**

	<b>2024/£</b>	<b>2023/£</b>
Tax recoverable	13489	14402

**Trustee remuneration**

The trustees Israel and Esmeralda Cruz were paid £37122 for services to the organisation as pastor of the church through a PAYE scheme.

**COMMUNITY BAPTIST LONDON**

Notes of the accounts for the year ended 31st December 2024

**10 ANALYSIS OF INCOME ACCOUNTS**

	<b>2024/£</b>
Donations and Legacies	86978
Church Events	5199
Music Refund and Equipment sold	<u>380</u>
Total received	<u>92557</u>

**COMMUNITY BAPTIST LONDON**

England & Wales - Charity number 1124514

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# Accounts

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**COMMUNITY BAPTIST LONDON**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2023**

**CHARITY NUMBER: 1124514**

**COMMUNITY BAPTIST LONDON**  
**104 BARLBY ROAD**  
**LONDON**  
**W10 6DB**

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**COMMUNITY BAPTIST LONDON**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> DECEMBER 2023**

**ADDRESS FOR CORRESPONDENCE**

104 BARLBY ROAD  
LONDON  
W10 6DB

**REGISTERED CHARITY NUMBER**

1124514

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
6<sup>TH</sup> MAY 2008.

**TRUSTEES/ DIRECTORS**

Rev Israel Cruz  
Mrs Esmeralda Fernandes Cruz  
Ms Claudia Benedito  
Thais Fernandes Barbosa  
Philippe Almeida Rocha

**PRINCIPAL BANKERS**

BARCLAYS BANK  
137 LADDBROKE GROVE  
NOTTING HILL  
W11 1PR

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**COMMUNITY BAPTIST LONDON**  
**TRUSTEES' REPORT**  
**YEAR ENDED 30<sup>TH</sup> DECEMBER 2023**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> December 2023 for the charity, Community Baptist London with charity number 1124514.

The Trustees of the charity are: Rev Israel Cruz  
Mrs Esmeralda Cruz  
Ms Claudia Benedito  
Thais Fernandes Barbosa  
Philippe Almeida Rocha

The principal address of the charity is : 104 Barlby Road  
London  
W10 6DB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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## **FINANCIAL REVIEW**

The income of the charity is above £101,000. This is a higher amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The church is currently saving for the purpose of purchasing worship premises in the future and has a good amount in its reserves.

## **PLANS FOR THE FUTURE**

The church intends to continue to host its regular weekly services in UK. The church has no debt liability and is a going concern. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

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The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30<sup>th</sup> October 2024 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

## **COMMUNITY BAPTIST LONDON**

I report on the accounts of the church for the year ended 30<sup>th</sup> December 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PM.Dip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3 FH

**COMMUNITY BAPTIST LONDON**

**Statement of Financial Activities for the year ended 30th December 2023**

<b>Incoming Resources from generated funds</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>2022</b>
Donations and Legacies		101521	101521	70032
Investment income		0	0	0
		<hr/>	<hr/>	<hr/>
<i>Other Income</i>		101521	101521	70032
Other		0	0	0
		<hr/>	<hr/>	<hr/>
<b>Total Incoming Resources</b>		<b>101521</b>	<b>101521</b>	<b>70032</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>3</b>	90,104	90,104	70279
Other	<b>4</b>	787	787	970
		<hr/>	<hr/>	<hr/>
<b>Total Resources Expended</b>		<b>90,891</b>	<b>90,891</b>	<b>71249</b>
		<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		<b>10,630</b>	10,630	-1217
<b>Reconciliation of Funds</b>				
Total Funds brought forward		104223	104223	105440
<b>Total Funds carried forward</b>		<b>114,853</b>	114,853	104223

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**COMMUNITY BAPTIST LONDON**  
**Balance Sheet as at 30th December 2023**

	Note	2023	2022
<b>Fixed Assets</b>		<b>£</b>	
Tangible fixed assets	2	35748	29171
		35748	29171
<b>Current Assets</b>			
Cash at bank and in hand		65202	61149
Debtors & prepayment	6	14402	14402
		79604	75551
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	5	499	499
		79105	75052
<b>Net Current Assets</b>			
		114853	104223
<b>Unrestricted Funds</b>			
General Fund		114853	104223
<b>TOTAL FUNDS</b>		114853	104223

Approved by the trustees on 10th October 2024 and signed on their behalf:

---

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> DECEMBER 2023**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2023**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

<b>COMMUNITY BAPTIST LONDON</b>						
<b>Notes to the accounts for year ended 30th December 2023</b>						
<b>2 Tangible Fixed Assets</b>						
		Fix & Fitts	Instrument	Vehicle	Equipment	Total 2023
<b>Cost</b>		£	£	£	£	£
At 01/01/2023		5286	2657	16597	29335	53875
Additions		0	11075	15205	0	26280
<b>Disposal</b>				-16597		
At 30/12/2023		5286	13732	15205	29335	80155
<b>Depreciation</b>						
At 01/01/2023		2030	2196	5831	14647	24704
charge for the year		651	2307	3041	2938	8937
Disposal				-5831		-5831
At 30/12/2023		2681	4503	3041	17585	27810
<b>Net Book Value</b>						
<b>30/12/2023</b>		2605	9229	12164	11750	35748
01/01/2023		3256	461	10766	14688	29171
<b>3 Cost of Activities in furtherance of Charity's Objectives</b>						
		<b>£/2023</b>	<b>£/2022</b>			
Admin		202	1195			
Travel & Substistence		955	1270			
Hire of Hall		16400	6400			
Telephone & Internet		634	923			
Bank Charges		32	0			
Wages		39930	39000			
Rates		1890	2237			
Hospitality		1707	396			
Light & Heat		1509	598			
Stationary		13	229			
Welfare		700	117			
Pension		3082	2460			
Repairs and renewals		0	2074			
Sundry		2280	0			
Event costs		0	0			
Tax/NI		4618	1637			
Insurance		706	781			
Supplies		2420	0			
Depreciation		8937	7293			
Music accessories		3953	708			
Subscription		136	84			
Professional fees		0	2877			
<b>Total</b>		<b>90104</b>	<b>70279</b>			

**COMMUNITY BAPTIST LONDON**

**Notes to the accounts for year ended 30th December 2023**

**4 Other**

	<b>2023/£</b>	<b>2022/£</b>
Church Events	0	0
Charity donation	0	0
Mission donation	0	0
Accounting services	787	783
Vehicle expenses	0	187
<b>Total</b>	<b>787</b>	<b>970</b>

There was 2 employee during the financial year.

No employee earned more than £30,000 during the year.

	<b>2023/£</b>	<b>2022/£</b>
Salary	39930	39000
Social Security	4618	1637
<b>Total</b>	<b>44548</b>	<b>40637</b>

**5 Creditors: amounts falling due within one year**

	<b>2023/£</b>	<b>2022/£</b>
Accounting Services	499	499
Creditors	0	0
<b>Total</b>	<b>499</b>	<b>499</b>

**6 Debtors and Prepayments**

	<b>2023/£</b>	<b>2022/£</b>
Tax recoverable	14402	14402

**Trustee remuneration**

The trustees Israel and Esmeralda Cruz were paid £39930 for services to the organisation as pastor of the church through a PAYE scheme.

**COMMUNITY BAPTIST LONDON**

England & Wales - Charity number 1124514

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# Accounts

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**COMMUNITY BAPTIST LONDON**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2022**

**CHARITY NUMBER: 1124514**

**COMMUNITY BAPTIST LONDON**  
**104 BARLBY ROAD**  
**LONDON**  
**W10 6DB**

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**COMMUNITY BAPTIST LONDON**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> DECEMBER 2022**

**ADDRESS FOR CORRESPONDENCE**

104 BARLBY ROAD  
LONDON  
W10 6DB

**REGISTERED CHARITY NUMBER**

1124514

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
6<sup>TH</sup> MAY 2008.

**TRUSTEES/ DIRECTORS**

Rev Israel Cruz  
Mrs Esmeralda Fernandes Cruz  
Mr Albano Luis Gomez Pereira  
Thais Fernandes Barbosa  
Rosana Fernandes

**PRINCIPAL BANKERS**

BARCLAYS BANK  
137 LADDBROKE GROVE  
NOTTING HILL  
W11 1PR

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**COMMUNITY BAPTIST LONDON**  
**TRUSTEES' REPORT**  
**YEAR ENDED 30<sup>TH</sup> DECEMBER 2022**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> December 2022 for the charity, Community Baptist London with charity number 1124514.

The Trustees of the charity are: Rev Israel Cruz  
Mrs Esmeralda Cruz  
Mr Albano Luiz Gomes Pereira  
Thai Fernandes Barbosa  
Rosana Fernandes

The principal address of the charity is : 104 Barlby Road  
London  
W10 6DB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a declaration of trust that was executed 6<sup>th</sup> May 2008 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVEMENTS AND PERFORMANCE**

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community. The organisation has returned to ip person services at a new place of worship. The charity also continues to run work place pension for its employees in the financial year.

## **FINANCIAL REVIEW**

The income of the charity is above £70,000. This is a higher amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The church is currently saving for the purpose of purchasing worship premises in the future and has a good amount in its reserves.

## **PLANS FOR THE FUTURE**

The church intends to continue to host its regular weekly services in UK. The church has no debt liability and is a going concern. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 2<sup>nd</sup> August 2023 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

## **COMMUNITY BAPTIST LONDON**

I report on the accounts of the church for the year ended 30<sup>th</sup> December 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PM.Dip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3 FH

**COMMUNITY BAPTIST LONDON**

**Statement of Financial Activities for the year ended 30th December 2022**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	
	<b>Note</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
<b>Incoming Resources from generated funds</b>			<b>£</b>	
Donations and Legacies		70032	70032	51346
Investment income		0	0	0
		<hr/>	<hr/>	<hr/>
		70032	70032	51346
<i>Other Income</i>				
Other		0	0	0
		<hr/>	<hr/>	<hr/>
<b>Total Incoming Resources</b>		<b>70032</b>	<b>70032</b>	<b>51346</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>3</b>	70,279	70,279	58150
Other	<b>4</b>	970	970	1091
		<hr/>	<hr/>	<hr/>
<b>Total Resources Expended</b>		<b>71,249</b>	<b>71,249</b>	<b>59241</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net movement in funds</b>		<b>-1,217</b>	<b>-1,217</b>	<b>-7895</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		105440	105440	113335
<b>Total Funds carried forward</b>		<b>104,223</b>	<b>104,223</b>	<b>105440</b>

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

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**COMMUNITY BAPTIST LONDON**  
**Balance Sheet as at 30th December 2022**

	Note	2022	2021
<b>Fixed Assets</b>		£	
Tangible fixed assets	2	29171	23012
		29171	23012
<b>Current Assets</b>			
Cash at bank and in hand		61149	68516
Debtors & prepayment	6	14402	14402
		75551	82918
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	5	499	490
		75052	82428
<b>Net Current Assets</b>			
		104223	105440
<b>Unrestricted Funds</b>			
General Fund		104223	105440
<b>TOTAL FUNDS</b>		104223	105440

Approved by the trustees on 2nd August 2023 and signed on their behalf:

\_\_\_\_\_

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> DECEMBER 2022**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:  
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2022**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

<b>COMMUNITY BAPTIST LONDON</b>						
<b>Notes to the accounts for year ended 30th December 2022</b>						
<b>2 Tangible Fixed Assets</b>						
		Fix & Fitts	Instrument	Vehicle	Equipment	Total 2022
<b>Cost</b>		£	£	£	£	£
At 01/01/2022		5286	2657	16597	15883	40423
Additions		0	0	0	13452	13452
<b>Disposal</b>						
At 30/12/2022		5286	2657	16597	29335	53875
<b>Depreciation</b>						
At 01/01/2022		1216	2081	3139	10975	17411
charge for the year		814	115	2692	3672	7293
Disposal						
At 30/12/2022		2030	2196	5831	14647	24704
<b>Net Book Value</b>						
<b>30/12/2022</b>		3256	461	10766	14688	29171
01/01/2022		4070	576	13458	4908	23012
<b>3 Cost of Activities in furtherance of Charity's Objectives</b>						
		<b>£/2022</b>	<b>£/2021</b>			
Admin		1195	0			
Travel & Substistence		1270	2571			
Hire of Hall		6400	3000			
Telephone & Internet		923	999			
Bank Charges		0	0			
Wages		39000	33126			
Rates		2237	2123			
Hospitality		396	2548			
Light & Heat		598	500			
Stationary		229	83			
Welfare		117	0			
Pension		2460	1857			
Repairs and renewals		2074	546			
Advert		0	0			
Event costs		0	1372			
Tax/NI		1637	752			
Insurance		781	596			
Sundry		0	0			
Depreciation		7293	5523			
Music accessories		708	2208			
Subscription		84	343			
Professional fees		2877	0			
<b>Total</b>		<b>70279</b>	<b>58147</b>			

**COMMUNITY BAPTIST LONDON**  
**Notes to the accounts for year ended 30th December 2022**

**4 Other**

	<b>2022/£</b>	2021/£
Church Events	0	0
Charity donation	0	168
Mission donation	0	0
Accounting services	783	778
Vehicle expenses	187	145
<b>Total</b>	<b>970</b>	<b>1091</b>

There was 2 employee during the financial year.  
 No employee earned more than £15,000 during the year.

	<b>2022/£</b>	2021/£
Salary	39000	32326
Social Security	1637	752
<b>Total</b>	<b>40637</b>	<b>33078</b>

**5 Creditors: amounts falling due within one year**

	2022/£	2021/£
Accounting Services	499	490
Creditors	0	0
<b>Total</b>	<b>499</b>	<b>490</b>

**6 Debtors and Prepayments**

	<b>2022/£</b>	<b>2021/£</b>
Tax recoverable	14402	14402

**Trustee remuneration**

The trustee Israel Cruz was paid £18500 for services rendered to the organisation as pastor of the church through a PAYE scheme.

**COMMUNITY BAPTIST LONDON**

England & Wales - Charity number 1124514

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# Accounts

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**COMMUNITY BAPTIST LONDON**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2021**

**CHARITY NUMBER: 1124514**

**COMMUNITY BAPTIST LONDON**  
**104 BARLBY ROAD**  
**LONDON**  
**W10 6DB**

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**COMMUNITY BAPTIST LONDON**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> DECEMBER 2021**

**ADDRESS FOR CORRESPONDENCE**

104 BARLBY ROAD  
LONDON  
W10 6DB

**REGISTERED CHARITY NUMBER**

1124514

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
6<sup>TH</sup> MAY 2008.

**TRUSTEES/ DIRECTORS**

Rev Israel Cruz  
Mrs Esmeralda Fernandes Cruz  
Mr Albano Luis Gomez Pereira  
Thais Fernandes Barbosa  
Rosana Fernandes

**PRINCIPAL BANKERS**

BARCLAYS BANK  
137 LADDBROKE GROVE  
NOTTING HILL  
W11 1PR

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**COMMUNITY BAPTIST LONDON**  
**TRUSTEES' REPORT**  
**YEAR ENDED 30<sup>TH</sup> DECEMBER 2021**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> December 2021 for the charity, Community Baptist London with charity number 1124514.

The Trustees of the charity are: Rev Israel Cruz  
Mrs Esmeralda Cruz  
Mr Albano Luiz Gomes Pereira  
Thai Fernandes Barbosa  
Rosana Fernandes

The principal address of the charity is : 104 Barlby Road  
London  
W10 6DB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a declaration of trust that was executed 6<sup>TH</sup> May 2008 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community. The organisation has returned to ip person services at a new place of worship. The charity also continues to run work place pension for its employees in the financial year.

## **FINANCIAL REVIEW**

The income of the charity is above £51,000. This is a lower amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The church is currently saving for the purpose of purchasing worship premises in the future and has a good amount in its reserves.

## **PLANS FOR THE FUTURE**

The church intends to continue to host its regular weekly services in UK. The church has no debt liability and is a going concern. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 13<sup>th</sup> October 2022 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

## **COMMUNITY BAPTIST LONDON**

I report on the accounts of the church for the year ended 30<sup>th</sup> December 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PM.Dip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3 FH

**COMMUNITY BAPTIST LONDON**

**Statement of Financial Activities for the year ended 30th December 2021**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	
	<b>Note</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
<b>Incoming Resources from generated funds</b>			<b>£</b>	
Donations and Legacies		51346	51346	63087
Investment income		0	0	0
		<hr/> 51346	<hr/> 51346	<hr/> 63087
<i>Other Income</i>				
Other		0	0	0
		<hr/> 51346	<hr/> 51346	<hr/> 63087
<b>Total Incoming Resources</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>3</b>	58,150	58,150	52882
Other	<b>4</b>	1,091	1,091	1366
		<hr/> 59,241	<hr/> 59,241	<hr/> 54248
<b>Total Resources Expended</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net movement in funds</b>		<b>-7,895</b>	<b>-7,895</b>	<b>8839</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		113335	113335	104496
<b>Total Funds carried forward</b>		<b>105,440</b>	<b>105,440</b>	<b>113335</b>

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

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**COMMUNITY BAPTIST LONDON**  
**Balance Sheet as at 30th December 2021**

	Note	2021	2020
<b>Fixed Assets</b>		£	
Tangible fixed assets	2	23012	6902
		23012	6902
<b>Current Assets</b>			
Cash at bank and in hand		68516	92511
Debtors & prepayment	6	14402	14402
		82918	106913
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	5	490	480
<b>Net Current Assets</b>		82428	106433
<b>Net Assets</b>		105440	113335
<b>Unrestricted Funds</b>			
General Fund		105440	113335
<b>TOTAL FUNDS</b>		105440	113335

Approved by the trustees on 13th October 2022 and signed on their behalf:

\_\_\_\_\_

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> DECEMBER 2021**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:  
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2021**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

COMMUNITY BAPTIST LONDON						
Notes to the accounts for year ended 30th December 2021						
<b>2 Tangible Fixed Assets</b>						
		Fix & Fitts	Instrument	Vehicle	Equipment	Total 2021
<b>Cost</b>		£	£	£	£	£
At 01/01/2021		412	2657	7175	14481	24725
Additions		4874	0	16597	1402	22873
<b>Disposal</b>				-7175		-7175
At 30/12/2021		5286	2657	16597	15883	40423
<b>Depreciation</b>						
At 01/01/2021		200	1937	5938	9748	17823
charge for the year		1016	144	3139	1227	5526
Disposal				-5938		-5938
At 30/12/2021		1216	2081	3139	10975	17411
<b>Net Book Value</b>						
<b>30/12/2021</b>		4070	576	13458	4908	23012
01/01/2021		212	720	1237	4733	6902
<b>3 Cost of Activities in furtherance of Charity's Objectives</b>						
		<b>£/2021</b>	<b>£/2020</b>			
Admin		0	72			
Travel & Substistence		2571	2708			
Hire of Hall		3000	5200			
Telephone & Internet		999	1509			
Bank Charges		0	32			
Wages		33126	30065			
Rates		2123	1685			
Hospitality		2548	3969			
Light & Heat		500	348			
Stationary		83	17			
Hotel costs		0	270			
Pension		1857	1832			
Repairs and renewals		546	106			
Advert		0	29			
Event costs		1372	0			
Tax/NI		752	462			
Insurance		596	366			
Sundry		0	0			
Depreciation		5526	1723			
Music accessories		2208	2337			
Subscription		343	150			
Ministry events		0	0			
<b>Total</b>		<b>58150</b>	<b>52880</b>			

**COMMUNITY BAPTIST LONDON**

**Notes to the accounts for year ended 30th December 2021**

**4 Other**

	<b>2021/£</b>	<b>2020/£</b>
Church Events	0	0
Charity donation	168	0
Mission donation	0	458
Accounting services	778	624
Vehicle expenses	145	284
<b>Total</b>	<b>1091</b>	<b>1366</b>

There was 2 employee during the financial year.  
No employee earned more than £15,000 during the year.

	<b>2021/£</b>	<b>2020/£</b>
Salary	32326	30065
Social Security	752	554
<b>Total</b>	<b>33078</b>	<b>30619</b>

**5 Creditors: amounts falling due within one year**

	<b>2021/£</b>	<b>2020/£</b>
Accounting Services	490	480
Creditors	0	0
<b>Total</b>	<b>490</b>	<b>480</b>

**6 Debtors and Prepayments**

	<b>2021/£</b>	<b>2020/£</b>
Tax recoverable	14402	14402

**Trustee remuneration**

The trustee Israel Cruz was paid £13200 for services rendered to the organisation as pastor of the church through a PAYE scheme.

**COMMUNITY BAPTIST LONDON**

England & Wales - Charity number 1124514

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# Accounts

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**COMMUNITY BAPTIST LONDON**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2020**

**CHARITY NUMBER: 1124514**

**COMMUNITY BAPTIST LONDON**  
**19 NANT COURT**  
**GRANVILLE ROAD**  
**LONDON**  
**NW2 2LB**

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**COMMUNITY BAPTIST LONDON**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> DECEMBER 2020**

**ADDRESS FOR CORRESPONDENCE**

19 NANT COURT  
GRANVILLE ROAD  
LONDON  
NW2 2LB

**REGISTERED CHARITY NUMBER**

1124514

**GOVERNING DOCUMENT**

DECLARATION OF TRUST  
6<sup>TH</sup> MAY 2008.

**TRUSTEES/ DIRECTORS**

Rev Israel Cruz  
Mrs Esmeralda Fernandes Cruz  
Mr Albano Luis Gomez Pereira  
Thais Fernandes Barbosa  
Rosana Fernandes

**PRINCIPAL BANKERS**

BARCLAYS BANK  
137 LADDBROKE GROVE  
NOTTING HILL  
W11 1PR

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**COMMUNITY BAPTIST LONDON**  
**TRUSTEES' REPORT**  
**YEAR ENDED 30<sup>TH</sup> DECEMBER 2020**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> December 2020 for the charity, Community Baptist London with charity number 1124514.

The Trustees of the charity are: Rev Israel Cruz  
Mrs Esmeralda Cruz  
Mr Albano Luiz Gomes Pereira  
Thai Fernandes Barbosa  
Rosana Fernandes

The principal address of the charity is : 19 Nant Road  
Granville road  
London NW2 2LB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a declaration of trust that was executed 6<sup>TH</sup> May 2008 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community. The organisation due to the pandemic held its services and programmes online. The charity also continues to run work place pension for its employees in the financial year.

## **FINANCIAL REVIEW**

The income of the charity is above £63,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The church is currently saving for the purpose of purchasing worship premises in the future and has a good amount in its reserves.

## **PLANS FOR THE FUTURE**

The church intends to continue to host its regular weekly services in UK. The church has no debt liability and is a going concern. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

## **RESERVE POLICY**

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 28<sup>th</sup> October 2021 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

## **COMMUNITY BAPTIST LONDON**

I report on the accounts of the church for the year ended 30<sup>th</sup> December 2020 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

### **Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PM.Dip  
FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3 FH

**COMMUNITY BAPTIST LONDON**

**Statement of Financial Activities for the year ended 30th December 2020**

		<b>Unrestricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>2019</b>
<b>Incoming Resources from generated funds</b>	<b>Note</b>			
Donations and Legacies		63087	63087	68245
Investment income		0	0	0
		<hr/> 63087	<hr/> 63087	<hr/> 68245
<i>Other Income</i>				
Other		0	0	0
		<hr/> 63087	<hr/> 63087	<hr/> 68245
<b>Total Incoming Resources</b>		<hr/> <hr/> <b>63087</b>	<hr/> <hr/> <b>63087</b>	<hr/> <hr/> <b>68245</b>
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	<b>3</b>	52,882	52,882	52311
Other	<b>4</b>	1,366	1,366	5964
		<hr/> 54,248	<hr/> 54,248	<hr/> 58275
<b>Total Resources Expended</b>		<hr/> <hr/> <b>54,248</b>	<hr/> <hr/> <b>54,248</b>	<hr/> <hr/> <b>58275</b>
<b>Net movement in funds</b>		<b>8,839</b>	8,839	9970
<b>Reconciliation of Funds</b>				
Total Funds brought forward		104496	104496	94526
<b>Total Funds carried forward</b>		<b>113,335</b>	113,335	104496

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

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**COMMUNITY BAPTIST LONDON**  
**Balance Sheet as at 30th December 2020**

	Note	2020	2019
<b>Fixed Assets</b>		£	
Tangible fixed assets	2	6902	6716
		6902	6716
<b>Current Assets</b>			
Cash at bank and in hand		92511	83847
Debtors & prepayment	6	14402	14413
		106913	98260
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	5	480	480
<b>Net Current Assets</b>		106433	87099
<b>Net Assets</b>		113335	104496
<b>Unrestricted Funds</b>			
General Fund		113335	104496
<b>TOTAL FUNDS</b>		113335	104496

Approved by the trustees on 28th October 2021 and signed on their behalf:

\_\_\_\_\_

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> DECEMBER 2020**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:  
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

*Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**EXPENDITURE AND LIABILITIES**

*Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**COMMUNITY BAPTIST LONDON**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2020**

*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

**ASSETS**

*Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

*Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

COMMUNITY BAPTIST LONDON						
Notes to the accounts for year ended 30th December 2020						
<b>2 Tangible Fixed Assets</b>						
		Fix & Fitts	Instrument	Vehicle	Equipment	Total 2020
<b>Cost</b>		£	£	£	£	£
At 01/01/2020		412	2657	7175	12572	22816
Additions		0	0	0	1909	1909
At 30/12/2020		412	2657	7175	14481	24725
<b>Depreciation</b>						
At 01/01/2020		148	1757	5629	8566	16100
charge for the year		52	180	309	1182	1723
At 30/12/2020		200	1937	5938	9748	17823
<b>Net Book Value</b>						
<b>30/12/2020</b>		212	720	1237	4733	6902
01/01/2020		264	900	1546	4006	6716
<b>3 Cost of Activities in furtherance of Charity's Objectives</b>						
		<b>£/2020</b>	<b>£/2019</b>			
Admin		72	0			
Travel & Substistence		2708	1570			
Hire of Hall		5200	5200			
Telephone & Internet		1509	959			
Bank Charges		32	0			
Wages		30065	30065			
Rates		1685	1650			
Hospitality		3969	2460			
Light & Heat		348	800			
Stationary		17	339			
Hotel costs		270	372			
Pension		1832	1782			
Repairs and renewals		106	502			
Advert		29	0			
Transport costs		0	1972			
Tax/NI		462	554			
Insurance		366	691			
Sundry		0	0			
Depreciation		1723	1679			
Music accessories		2337	1112			
Subscription		152	212			
Ministry events		0	392			
<b>Total</b>		<b>52882</b>	<b>52311</b>			

**COMMUNITY BAPTIST LONDON**

**Notes to the accounts for year ended 30th December 2020**

**4 Other**

	<b>2020/£</b>	<b>2019/£</b>
Church Events	0	1381
Charity donation	0	100
Mission donation	458	2400
Accounting services	624	768
Vehicle expenses	284	1315
<b>Total</b>	<b>1366</b>	<b>5964</b>

There was 2 employee during the financial year.  
No employee earned more than £15,000 during the year.

	<b>2020/£</b>	<b>2019/£</b>
Salary	30065	30065
Social Security	462	554
<b>Total</b>	<b>30527</b>	<b>30619</b>

**5 Creditors: amounts falling due within one year**

	<b>2020/£</b>	<b>2019/£</b>
Accounting Services	480	480
Creditors	0	0
<b>Total</b>	<b>480</b>	<b>480</b>

**6 Debtors and Prepayments**

	<b>2020/£</b>	<b>2019/£</b>
Tax recoverable	14402	14413

**Trustee remuneration**

The trustee Israel Cruz was paid £13200 for services rendered to the organisation as pastor of the church through a PAYE scheme.