

PALAVRA VIVA CHURCH

England & Wales · Charity number 1129415

Details

Other names	ASSEMBLEIA DE DEUS MISSOES EM LONDRES-ASSEMBLY OF GOD MISSIONS IN LONDON LTD, IGREJA PALAVRA VIVA LTD
Status	Registered
Legal form	Charitable company
Company number	05967067
Registered	2020-03-10
Register	View on the Charity Commission register

Contact

Address	Palavra Viva Church 225 Wimbledon Park Road London SW18 5RH
Phone	07308929241
Email	contact@palavravivachurch.org.uk

Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION(B) THE RELIEF OF POVERTY AND SICKNESS(C) THE PROVISION OF FACILITIES FOR RECREATION AND LEISURE TIME OCCUPATION FOR THE BENEFIT OF THE PUBLIC AND IN PARTICULAR MEMBERS OF THE PUBLIC WHO ARE IN NEED OF SUCH FACILITIES BY REASON OF AGE, YOUTH, DISABILITY OR FINANCIAL CIRCUMSTANCES

Activities: religious activities

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£68,111	£67,135	-	-
2023-10-31	£67,012	£55,573	-	-
2022-10-31	£56,219	£69,997	-	-
2021-10-31	£26,914	£92,080	-	-
2020-10-31	£49,930	£33,717	-	-

Trustees

Name	Role	Appointed
NILSON MARTINS	Chair	2008-08-21
Anderson Fernandes da Silva		2025-02-01
Arthur Alexandre Vilvert		2025-02-01
Jonatas da Costa Albertini		2025-02-01

PALAVRA VIVA CHURCH

England & Wales - Charity number 1129415

Accounts

IGREJA PALAVRA VIVA LTD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

Charity Number: 1129415

Company registration number : 05967067

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

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**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

CHARITY INFORMATION

TRUSTEE: **Mr. Nilson Martins**

REGISTERED OFFICE: **15 Allenswood Albert Drive
London
SW19 6JX**

CHARITY NUMBER: **1129415**

ACCOUNTANTS: **Metodo Consultancy Ltd
13 St. Swithin's Lane, Room 2,
EC4N 8AL
London**

GOVERNING INSTRUMENT: **Memorandum & Articles of Association**

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

Trustees' report for the year ended 31 October 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024. The trustees have adopted the provisions of the Statement Practice Accounting and Reporting by Charities issued in March 2005 in preparing the annual report and financial statement of the charity.

The objects of the charity are:

1. To advance the Christian faith for the public benefit in such ways and in such parts of the United Kingdom 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 as the trustees from time to time think fit.
3. To advance education for the public benefit in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

The trustees meet regularly to manage the charity affairs. The charity has many volunteers during the year.

Development, activities and achievements

The organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community.

Transactions and financial position

The statement of financial activities shows a profit of £976.

Fixed Assets

Detailed of movements in the tangible assets used by the Charity are set out in the note 8 to the accounts.

Fund available

The present level of funding is adequate to support the continuation of the charity principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

Trustees' report for the year ended 31 October 2024

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Charity law requires the trustees to prepare the financial statements for each financial year with give a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

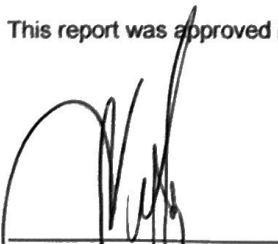
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

A resolution proposing that Paulo Veronese to be appointed as independent examiner will be put to the Annual General Meeting.

This report was approved by the trustee on 04 September 2025 and signed on its behalf by



Mr. Nilson Martins
04/09/2025

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

Independent Examiner's Report

I report on the accounts of the church for the year ended 31 October 2024 set out on the following pages which have been prepared based on 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Paulo Veronese

Paulo Veronese

CPAA

04/09/2025

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

**Statement of Financial Activities
for the year ended 31 October 2024**

	Notes	2024 Unrestricted Funds £	2024 Total	2023 Total
Incoming resources				
Incoming resources from generated funds	3			
Voluntary income		68,111	68,111	67,012
Activities for generating funds				
Investment income				
Incoming resources from charitable activities				
Total incoming resources		<u>68,111</u>	<u>68,111</u>	<u>67,012</u>
Resources expended				
	4-7			
Costs of Generating Funds				
Costs of generating voluntary income		67,135	67,135	55,573
depreciation				
Investment management costs				
Charitable activities				
Governance costs				
Support cost				
Total resources expended		<u>67,135</u>	<u>67,135</u>	<u>55,573</u>
Net incoming/(outgoing) resources before transfers		<u>976</u>	<u>976</u>	<u>11,439</u>
Gross transfers between funds				
Net incoming/(outgoing) resources before other recognised gains/(losses)		<u>976</u>	<u>976</u>	<u>11,439</u>
Other recognised gains/(losses)				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
Net movement in funds		<u>976</u>	<u>976</u>	<u>11,439</u>
Total funds brought forward		<u>- 98,794</u>	<u>- 98,794</u>	<u>- 110,233</u>
Total funds carried forward		<u>- 97,818</u>	<u>- 97,818</u>	<u>- 98,794</u>

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

Balance Sheet as at 31 October 2024

	Notes	Unrestricted funds £	2024	2023
Fixed assets				
Tangible assets	8	-	-	-
Total fixed assets				
Current assets				
Debtors	9	-	-	-
Cash at bank and in hand		31,786	31,786	26,215
Total current assets		31,786	31,786	26,215
Creditors: amounts falling due within one year	10	129,604	129,604	125,009
Net current assets/(liabilities)		97,818	97,818	98,794
Total assets less current liabilities		97,818	97,818	98,794
Creditors: amounts falling due after one year	11			
Net assets		97,818	97,818	98,794
Funds of the Charity				
Unrestricted funds	12			
Restricted income funds				
Endowment funds				
Total funds		97,818	97,818	98,794

For the year ended 31 October 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006, as applied to small companies.

No members have required the charity to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps adequate accounting records, and
- preparing financial statements that comply with the requirements of the Act.

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

Signed by one or two trustees on behalf of all the trustees:


Mr Nilson Martins
Trustee
04/09/2025

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

NOTES TO THE ACCOUNTS

1. Accounting Convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 2006.

The charity has taken advantage of the exemption in FRS01 from the requirement to produce a cash flow statement because it is a small charity.

2. Accounting policies

Recognition of incoming resources

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

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Sofa.

Grants and donations

Grants and donations are only included in the Sofa when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Sofa at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

NOTES TO THE ACCOUNTS

Gifts in kind for use by the charity are included in the Sofa as incoming resources when receivable.

Investment income

This is included in the accounts when receivable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Sofa once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

NOTES TO THE ACCOUNTS

3. Analysis of incoming resources

	Analysis	2024 £		2023 £
Voluntary income	Church Donations	68,111		67,012
	Total	68,111		67,012

4-7. Analysis of resources expended

	Analysis		2024 £	2023 £
Costs of generating voluntary income	Ministry Support		36,841	18,936
	Total		36,841	18,936
Governance costs	Accountancy		2,351	2,230
	Wages		7,800	7,800
	Rent		12,000	8,000
	Computer costs		1,242	-
	Transport		2,357	2,640
	Repairs and renewals			3,756
	Professional fees			10,000
	Bank fees		217	106
	Sundry expenses		4,327	-
Stationery and telephone			2,105	
	Total		30,294	36,637

8.Fixed Assets

The Charity had no fixed assets at the balance sheet date.

9. Debtors

The Charity had no amounts receivable at the balance sheet date.

10-11. Creditors

Creditors falling due within one year totalled £129,604

NOTES TO THE ACCOUNTS

12. Movement of funds

Igreja Palavra Viva
Registered office address 15 Allenswood Albert Drive, London, England, SW19 6JX
Companies House registration n. 05967067 – Charity Commission Registration number 1129415

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	- 98,794	68,111	- 67,135	-	-	- 97,818
Total Funds	- 98,794	68,111	- 67,135	-	-	- 97,818

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2024**

13. Employees

Employees	2024 Number	2023 Number
The parts of the charity in which the employees work		
Administrative	-	-
Charitable Activities	1	1
Development	-	1
Other	-	-
Total	1	2

14. Trustees Expenses

No trustees received any payments for their role, and no expenses were reimbursed during the year

15. Fees for examination or audit the accounts

No fees were paid for the examination or audit of the accounts during the year

16. Granting

No grants were made to institutions or individuals during the year

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

NOTES TO THE ACCOUNTS

Dear Sirs,

We confirm the following information in connection with the financial statements for the year 31 October 2024 is to be best of our knowledge and belief, true and fair, bearing in mind the requirements of the Charities Act 1993.

1. General

To the best our acknowledge and belied all transactions undertaken have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

2. Accounting Policies

The Accountings policies used and detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Statement of Financial Activities

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- 1) transactions of a sort not usually undertaken by the charity
- 2) circumstances of an exceptional or non-recurrent nature
- 3) charges or credits relating to prior periods or
- 4) Any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

4. Fixed Assets

- (a) The charity has a satisfactory title of all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure is of revenue nature.

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

NOTES TO THE ACCOUNTS

5. Debtors (£)

Balances included in the financial statements are all valid debtors or prepayments.

6. Current Assets (£31,786)

In our opinion, other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated in the Charity's Balance Sheet.

7. Liabilities (£129,604)

All known liabilities of material on 31 October 2024 are shown in the financial statements including the liability.

8. Capital Commitments

On 31 October 2024 there were no commitments for capital expenditure.

9. Contingent Liabilities

No contingent liabilities existed on 31 October 2024.

10. Post Balance Sheet events

No events have occurred between 31 October 2024 and the date of this letter which could materially affect the financial statements.

11. Transactions with Trustees

All transactions with the trustees for the year ended 31 October 2024 are shown in the accounts.

12. Other Related Party Transactions

There were no other party related transactions during the year ended 31 October 2024.

**IGREJA PALAVRA VIVA
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2024**

NOTES TO THE ACCOUNTS

13. Going concern

In our opinion the charity will have adequate resources available to finance its trading and other obligations during the course of the 12 months from the date of this letter.

14. Law and Regulations

We confirm that the company has complied with all law and regulations relevant of the activities of the charity during the year ended under external examination and that we have made available all such relevant information necessary for external examination purposes.

Yours faithfully



Mr Nilson Martins

Trustee

04/09/2025

PALAVRA VIVA CHURCH

England & Wales - Charity number 1129415

Accounts

Charity Number: 1129415

**IGREJA PALAVRA VIVA LTD
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2023**

Company registration number : 05967067

IGREJA PALAVRA VIVA LTD

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**IGREJA PALAVRA VIVA LTD
CHARITY INFORMATION
FOR THE YEAR ENDED 31 October 2023**

TRUSTEE:	Mr. Nilson Martins
REGISTERED OFFICE:	15 Allenswood Albert Drive London SW19 6JX
CHARITY NUMBER:	1129415
ACCOUNTANTS:	Calculo Consultancy Ltd 3rd floor, Office 5, 21 Knightsbridge SW1X 7LY London
GOVERNING INSTRUMENT:	Memorandum & Articles of Association

Trustees report for the year ended 31 October 2023

The trustees present their annual report and financial statements for the year ended 31 October 2023. The trustees have adopted the provisions of the Statement Practice Accounting and Reporting by Charities issued in March 2005 in preparing the annual report and financial statement of the charity.

The objects of the charity are:

1. To advance the Christian faith for the public benefit in such ways and in such parts of the United Kingdom 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 as the trustees from time to time think fit.
3. To advance education for the public benefit in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

The trustees meet regularly to manage the charity affairs. The charity has many volunteers during the year.

Development, activities and achievements

The organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community.

Transactions and financial position

The statement of financial activities shows a profit of £11,439.

Fixed Assets

Detailed of movements in the tangible assets used by the Charity are set out in the note 8 to the accounts.

Fund available

The present level of funding is adequate to support the continuation of the charity principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Trustees report for the year ended 31 October 2023

Charity law requires the trustees to prepare the financial statements for each financial year with give a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

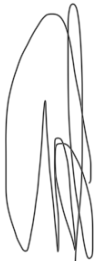
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

A resolution proposing that Paulo Veronese to be appointed as independent examiner will be put to the Annual General Meeting.

This report was approved by the trustee on 20/07/2024 and signed on its behalf by



Mr. Nilson Martins
21/07/2024

**Independent Examiner's Report
To the trustees IGREJA PALAVRA VIVA LTD**

I report on the accounts of the church for the year ended 31 October 2023 set out on the following pages which have been prepared based on 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.

Paulo Veronese

Paulo Veronese
CPAA
22/07/2024

IGREJA PALAVRA VIVA LTD				
Statement of Financial Activities				
for the year ended 31/10/2023				
	Notes	Unrestricted Funds £	2023 Total	2022 Total £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	3	67,012	67,012	56,219
Activities for generating funds				
Investment income				
Incoming resources from charitable activities				
Other incoming resources - JRS				
Total incoming resources		67,012	67,012	56,219
Resources expended				
Costs of Generating Funds				
Costs of generating voluntary income		55,573	55,573	69,997
depreciation				
Investment management costs				
Charitable activities				
Governance costs				
Support cost				
Total resources expended		55,573	55,573	69,997
Net incoming/(outgoing) resources before transfers		11,439	11,439	- 13,778
Gross transfers between funds				
Net incoming/(outgoing) resources before other recognised gains/(losses)		11,439	11,439	- 13,778
Other recognised gains/(losses)				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
Net movement in funds		11,439	11,439	- 13,778
Total funds brought forward		- 110,233	- 110,233	- 96,455
Total funds carried forward		- 98,794	- 98,794	- 110,233

IGREJA PALAVRA VIVA LTD

Balance Sheet as at

31/10/2023

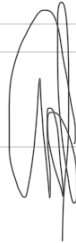
	Notes	Unrestricted funds £	2023	2022 £
Fixed assets				
Tangible assets	8	-	-	1
Total fixed assets				1
Current assets				
Debtors	9	-	-	887
Cash at bank and in hand		26,215	26,215	8,900
Total current assets		26,215	26,215	9,787
Creditors: amounts falling due within one year	10	125,009	125,009	120,021
Net current assets/(liabilities)		- 98,794	- 98,794	- 110,234
Total assets less current liabilities		- 98,794	- 98,794	- 110,233
Creditors: amounts falling due after one year	11			
Net assets		- 98,794	- 98,794	- 110,233
Funds of the Charity				
Unrestricted funds	12			
Restricted income funds				
Endowment funds				
Total funds		- 98,794	- 98,794	- 110,233

For the year 31/10/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 475 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Signed by one or two trustees on behalf of all the trustees



Mr. Nilson Martins - 20/07/2024

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2023**

1. Accounting Convention

The financial statements are prepared under the historical cost convention and follow the recommendations in `Accounting and Reporting by Charities: Statement of Recommended Practice` issued in March 2005 (SORP 2005) and the Charities Act 2006.

The charity has taken advantage of the exemption in FRS01 from the requirement to produce a cash flow statement because it is a small charity.

2. Accounting policies

Recognition of incoming resources

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

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Sofa.

Grants and donations

Grants and donations are only included in the Sofa when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Sofa at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the Sofa as incoming resources when receivable.

Investment income

This is included in the accounts when receivable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2023**

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Sofa once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

3. Analysis of incoming resources

	Analysis	2023	2022
		£	£
Voluntary income	Church Donations	67,012	56,219
	Total	67,012	56,219

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2023**

4-7. Analysis of resources expended

Analysis		2023	2022
		£	£
Costs of generating voluntary income	Ministry Support	18,936	39,726
	Total	18,936	39,726
Fundraising trading costs	Total		
Investment management costs	Total		
Charitable activities	Advertising		
	Total		
	Accountancy and	2,230	1,725
	Total	2,230	1,725
Governance costs		2023	2022
		£	£
	Rates		
	Telephone		
	Wages	7,800	7,800
	Rent	8,000	5,500
	Insurance Cost	-	-
	Internet	-	-
	Transport	2,640	80
	Repairs and renewals	3,756	3,000
	Road tax	-	-
	Professional fees	10,000	11,545
	Internet/Domain	-	-
	Bank fees	106	81
	Postage	-	-
	Social help	-	-
	Stationery and telephone	2,105	540
	Depreciation	-	-
	Subscriptions	-	-
	Total	34,407	28,546

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2023**

9. Debtors

£0

10-11. Creditors

£125,009

12. Movement of funds

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
Fund names	£	£	£	£	£	£
Unrestricted funds	- 110,233	67,012	- 55,573	-	-	- 98,794
Total Funds	- 110,233	67,012	- 55,573	-	-	- 98,794

13. Employees

Employees		2023	2022
		Number	Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	1	1
	Governance	-	1
	Other	-	-
	Total	1	2

14. Trustees Expenses

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2023**

15. Fees for examination or audit the accounts

	2023	2022
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	£0	£0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	£0	£0

16. Granting

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2023**

Dear Sirs,

We confirm the following information in connection with the financial statements for the year 31 October 2023 is to be best of our knowledge and belief, true and fair, bearing in mind the requirements of the Charities Act 1993.

1. General

To the best our acknowledge and belied all transactions undertaken have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

2. Accounting Policies

The Accountings policies used and detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Statement of Financial Activities

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- 1) transactions of a sort not usually undertaken by the charity
- 2) circumstances of an exceptional or non-recurrent nature
- 3) charges or credits relating to prior periods or
- 4) Any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

4. Fixed Assets

- (a) The charity has a satisfactory title of all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure is of revenue nature.

5. Debtors (£)

Balances included in the financial statements are all valid debtors or prepayments.

6. Current Assets (£26,215)

In our opinion, other current assets area expected to realise in the ordinary course of business at least the amounts at which they are stated in the Charity's Balance Sheet.

7. Liabilities (£125,009)

All know liabilities of material on 31 October 2023 are shown in the financial statements including the liability.

8. Capital Commitments

On 31 October 2023 there were no commitments for capital expenditure

9. Contingent Liabilities

No contingent liabilities existed on 31 October 2023.

10. Post Balance Sheet events

No events have occurred between 31 October 2023 and the date of this letter which could materially affect the financial statements.

11. Transactions with Trustees

All transactions with the trustees for the year ended 31 October 2023 are shown in the accounts.

12. Other Related Party Transactions

There were no other party related transactions during the year ended 31 October 2023.

13. Going concern

In our opinion the charity will have adequate resources available to finance its trading and other obligations during the course of the 12 months from the date of this letter.

14. Law and Regulations

We confirm that the company has complied with all law and regulations relevant of the activities of the charity during the year ended under external examination and that we have made available all such relevant information necessary for external examination purposes.

Yours faithfully



Mr Nilson Martins
Trustee
20/07/2024

PALAVRA VIVA CHURCH

England & Wales - Charity number 1129415

Accounts

Charity Number: 1129415

IGREJA PALAVRA VIVA LTD
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2022

Company registration number : 05967067

IGREJA PALAVRA VIVA LTD

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**IGREJA PALAVRA VIVA LTD
CHARITY INFORMATION
FOR THE YEAR ENDED 31 October 2022**

TRUSTEE:

Mr. Nilson Martins

REGISTERED OFFICE:

**15 Allenswood Albert Drive
London
SW19 6JX**

CHARITY NUMBER:

1129415

ACCOUNTANTS:

**Calculo Consultancy Ltd
3rd floor, Office 5,
21 Knightsbridge
SW1X 7LY
London**

GOVERNING INSTRUMENT:

Memorandum & Articles of Association

Trustees report for the year ended 31 October 2022

The trustees present their annual report and financial statements for the year ended 31 October 2022. The trustees have adopted the provisions of the Statement Practice Accounting and Reporting by Charities issued in March 2005 in preparing the annual report and financial statement of the charity.

The objects of the charity are:

1. To advance the Christian faith for the public benefit in such ways and in such parts of the United Kingdom 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 as the trustees from time to time think fit; and
3. To advance education for the public benefit in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

The trustees meet regularly to manage the charity affairs. The charity has many volunteers during the year.

Development, activities and achievements

The organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community.

Transactions and financial position

The statement of financial activities shows a loss of £13,778.

Fixed Assets

Detailed of movements in the tangible assets used by the Charity are set out in the note 8 to the accounts.

Fund available

The present level of funding is adequate to support the continuation of the charity principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Trustees report for the year ended 31 October 2022

Charity law requires the trustees to prepare the financial statements for each financial year with give a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

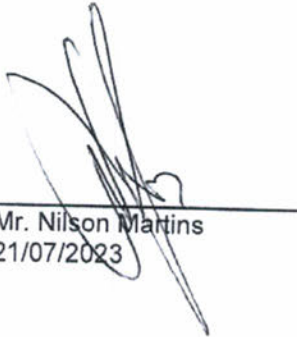
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

A resolution proposing that Rodolfo Basilio to be appointed as independent examiner will be put to the Annual General Meeting.

This report was approved by the trustee on 20/07/2023 and signed on its behalf by



Mr. Nilson Martins
21/07/2023

Independent Examiner's Report
To the trustees IGREJA PALAVRA VIVA LTD

I report on the accounts of the church for the year ended 31 October 2022 set out on the following pages which have been prepared based on 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.



Vedant Patel
ACCA
Membership number 1667798
22/07/2023

IGREJA PALAVRA VIVA LTD
Statement of Financial Activities
for the year ended 31/10/2022

	Notes	Unrestricted	2022	2021
		Funds	Total	Total
		£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	3	56,219	56,219	21,519
Activities for generating funds				
Investment income				
Incoming resources from charitable activities				
Other incoming resources - JRS				5,395
Total incoming resources		<u>56,219</u>	<u>56,219</u>	<u>26,914</u>
Resources expended				
Costs of Generating Funds				
Costs of generating voluntary income	4-7	69,997	69,997	92,080
depreciation				
Investment management costs				
Charitable activities				
Governance costs				
Support cost				
Total resources expended		<u>69,997</u>	<u>69,997</u>	<u>92,080</u>
Net incoming/(outgoing) resources before transfers		<u>- 13,778</u>	<u>- 13,778</u>	<u>- 65,166</u>
Gross transfers between funds				
Net incoming/(outgoing) resources before other recognised gains/(losses)		<u>- 13,778</u>	<u>- 13,778</u>	<u>- 65,166</u>
Other recognised gains/(losses)				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
Net movement in funds		<u>- 13,778</u>	<u>- 13,778</u>	<u>- 65,166</u>
Total funds brought forward		<u>- 96,455</u>	<u>- 96,455</u>	<u>- 31,288</u>
Total funds carried forward		<u>- 110,233</u>	<u>- 110,233</u>	<u>- 96,454</u>

IGREJA PALAVRA VIVA LTD

Balance Sheet as at

31/10/2022

	Notes	Unrestricted funds £	2022 £	2021 £
Fixed assets				
Tangible assets	8	1	1	1
<i>Total fixed assets</i>		1	1	1
Current assets				
Debtors	9	887	887	4,000
Cash at bank and in hand		8,900	8,900	6,548
<i>Total current assets</i>		9,787	9,787	10,548
Creditors: amounts falling due within one year	10	120,021	120,021	107,003
<i>Net current assets/(liabilities)</i>	-	110,234	110,234	96,455
<i>Total assets less current liabilities</i>	-	110,233	110,233	96,454
Creditors: amounts falling due after one year	11			
<i>Net assets</i>	-	110,233	110,233	96,454
Funds of the Charity				
Unrestricted funds	12			
Restricted income funds				
Endowment funds				
<i>Total funds</i>	-	110,233	110,233	96,454

For the year 31/10/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 475 of the Companies Act 2006
 The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Signed by one or two trustees on behalf
 of all the trustees

Mr. Nilson Martins - 20/07/2023



**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2022**

1. Accounting Convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 2006.

The charity has taken advantage of the exemption in FRS01 from the requirement to produce a cash flow statement because it is a small charity.

2. Accounting policies

Recognition of incoming resources

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

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Sofa.

Grants and donations

Grants and donations are only included in the Sofa when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Sofa at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the Sofa as incoming resources when receivable.

Investment income

This is included in the accounts when receivable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2022**

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Sofa once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

3. Analysis of incoming resources

		2022	2021
		£	£
Voluntary income	Analysis		
	Church Donations	56,219	21,519
	JRS	-	5,395
	Total	<u>56,219</u>	<u>26,914</u>
Investment income	Bank Interest	<u>0</u>	
	Total	<u>56,219</u>	<u>26,914</u>

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2022**

4-7. Analysis of resources expended

	Analysis	2022 £	2021 £
Costs of generating voluntary income	Ministry Support	39,726	67,361
	Total	<u>39,726</u>	<u>67,361</u>
Fundraising trading costs		<u> </u>	<u> </u>
Investment management costs		<u> </u>	<u> </u>
Charitable activities	Advertising	<u> </u>	<u> </u>
	Total	<u> </u>	<u> </u>
	Accountancy and	1,725	1,505
	Total	<u>1,725</u>	<u>1,505</u>
Governance costs		2022 £	2021 £
	Rates		-
	Telephone		-
	Wages	7,800	9,340
	Rent	5,500	5,385
	Insurance Cost	-	1,330
	Internet	-	668
	Transport	80	-
	Repairs and renewals	3,000	-
	Road tax	-	215
Support cost	Professional fees	11,545	-
	Internet/Domain	-	-
	Bank fees	81	193
	Postage	-	-
	Social help	-	-
	Stationery and telephone	540	6,083
	Depreciation	-	-
	Subscriptions	-	-
	Total	<u>28,546</u>	<u>23,214</u>

IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2022

9. Debtors

£887

10-11. Creditors

£120,021

12. Movement of funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	- 96,454	56,219	69,997	-	-	- 110,233
Total Funds	- 96,454	56,219	69,997	-	-	- 110,233

13. Employees

Employees

The parts of the charity in which the employees work

	2022 Number	2021 Number
	-	-
	1	1
	-	1
	-	-
Total	1	2

14. Trustees Expenses

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2022**

15. Fees for examination or audit the accounts

	2022 £	2021 £
Independent examiner's or auditors' fees for reporting on the accounts	£0	£0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	£0	£0

16. Granting

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2022**

Dear Sirs,

We confirm the following information in connection with the financial statements for the year 31 October 2022 is to be best of our knowledge and belief, true and fair, bearing in mind the requirements of the Charities Act 1993.

1. General

To the best our acknowledge and belied all transactions undertaken have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

2. Accounting Policies

The Accountings policies used and detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Statement of Financial Activities

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- 1) transactions of a sort not usually undertaken by the charity
- 2) circumstances of an exceptional or non-recurrent nature
- 3) charges or credits relating to prior periods or
- 4) Any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

4. Fixed Assets

- (a) The charity has a satisfactory title of all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure is of revenue nature.

5. Debtors (£887)

Balances included in the financial statements are all valid debtors or prepayments.

6. Other Current Assets (£8,900)

In our opinion, other current assets area expected to realise in the ordinary course of business at least the amounts at which they are stated in the Charity's Balance Sheet.

7. Liabilities (£120,021)

All know liabilities of material on 31 October 2022 are shown in the financial statements including the liability.

8. Capital Commitments

On 31 October 2022 there were no commitments for capital expenditure

9. Contingent Liabilities

No contingent liabilities existed on 31 October 2022.

10. Post Balance Sheet events

No events have occurred between 31 October 2022 and the date of this letter which could materially affect the financial statements.

11. Transactions with Trustees

All transactions with the trustees for the year ended 31 October 2022 are shown in the accounts.

12. Other Related Party Transactions

There were no other party related transactions during the year ended 31 October 2022.


13. Going concern

In our opinion the charity will have adequate resources available to finance its trading and other obligations during the course of the 12 months from the date of this letter.

14. Law and Regulations

We confirm that the company has complied with all law and regulations relevant of the activities of the charity during the year ended under external examination and that we have made available all such relevant information necessary for external examination purposes.

Yours faithfully



Mr Nilson Martins
Trustee
20/07/2023

PALAVRA VIVA CHURCH

England & Wales - Charity number 1129415

Accounts

Charity Number: 1129415

**IGREJA PALAVRA VIVA LTD
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2021**

Company registration number : 05967067

IGREJA PALAVRA VIVA LTD

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**IGREJA PALAVRA VIVA LTD
CHARITY INFORMATION
FOR THE YEAR ENDED 31 October 2021**

TRUSTEE:

Mr. Nilson Martins

REGISTERED OFFICE:

**15 Allenswood Albert Drive
London
SW19 6JX**

CHARITY NUMBER:

1129415

ACCOUNTANTS:

**Calculo Consultancy Ltd
3rd floor, Office 5,
21 Knightsbridge
SW1X 7LY
London**

GOVERNING INSTRUMENT:

Memorandum & Articles of Association

Trustees report for the year ended 31 October 2021

The trustees present their annual report and financial statements for the year ended 31 October 2021. The trustees have adopted the provisions of the Statement Practice Accounting and Reporting by Charities issued in March 2005 in preparing the annual report and financial statement of the charity.

The objects of the charity are:

1. To advance the Christian faith for the public benefit in such ways and in such parts of the United Kingdom 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 as the trustees from time to time think fit; and
3. To advance education for the public benefit in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

The trustees meet regularly to manage the charity affairs. The charity has many volunteers during the year.

Development, activities and achievements

The organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community.

Transactions and financial position

The statement of financial activities shows a loss of £65,166

Fixed Assets

Detailed of movements in the tangible assets used by the Charity are set out in the note 8 to the accounts.

Fund available

The present level of funding is adequate to support the continuation of the charity principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Trustees report for the year ended 31 October 2021

Charity law requires the trustees to prepare the financial statements for each financial year with give a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

A resolution proposing that Rodolfo Basilio to be appointed as independent examiner will be put to the Annual General Meeting.

This report was approved by the trustee on 22/07/2022 and signed on its behalf by



Mr. Nilson Martins
22/07/2022

**Independent Examiner's Report
To the trustees IGREJA PALAVRA VIVA LTD**

I report on the accounts of the church for the year ended 31 October 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.


Vedant Patel
ACCA
Membership number 1667798
09/03/2023



Statement of Financial Activities

for the year ended 31/10/2021

		Unrestricted	2021	2020
	Notes	Funds £	Total	Total £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	3	21,519	21,519	49,930
Activities for generating funds				
Investment income				
Incoming resources from charitable activities				
Other incoming resources - JRS		5,395	5,395	
Total incoming resources		26,914	26,914	49,930
Resources expended				
Costs of Generating Funds				
Costs of generating voluntary income		92,080	92,079	33,717
depreciation				
Investment management costs				
Charitable activities				
Governance costs				
Support cost				
Total resources expended	4-7	92,080	92,080	33,717
Net incoming/(outgoing) resources before transfers		- 65,166	- 65,166	16,213
Gross transfers between funds				
Net incoming/(outgoing) resources before other recognised gains/(losses)		- 65,166	- 65,166	16,213
Other recognised gains/(losses)				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
Net movement in funds		- 65,166	- 65,166	16,213
Total funds brought forward		- 31,288	- 31,288	- 47,501
Total funds carried forward		- 96,454	- 96,454	- 31,288

Balance Sheet as at				
31/10/2021				
	Notes	Unrestricted funds	2021	2020
		£	£	£
Fixed assets				
Tangible assets	8	1	1	1
Total fixed assets		1	1	1
Current assets				
Debtors	9	4,000	4,000	-
Cash at bank and in hand		6,548	6,548	24,060
Total current assets		10,548	10,548	24,060
Creditors: amounts falling due within one year	10	107,003	107,003	55,349
Net current assets/(liabilities)	-	96,455	96,455	31,289
Total assets less current liabilities	-	96,454	96,454	31,288
Creditors: amounts falling due after one year	11			
Net assets	-	96,454	96,454	31,288
Funds of the Charity				
Unrestricted funds	12			
Restricted income funds				
Endowment funds				
Total funds	-	96,454	96,454	31,288
For the year 31/10/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.				
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 475 of the Companies Act 2006				
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.				
Signed by one or two trustees on behalf of all the trustees		Signature		Date of approval
Mr. Nilson Martins				22/07/2022

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2021**

1. Accounting Convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 2006.

The charity has taken advantage of the exemption in FRS01 from the requirement to produce a cash flow statement because it is a small charity.

2. Accounting policies

Recognition of incoming resources

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

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Sofa.

Grants and donations

Grants and donations are only included in the Sofa when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Sofa at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the Sofa as incoming resources when receivable.

Investment income

This is included in the accounts when receivable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2021**

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Sofa once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

3. Analysis of incoming resources

		2021	2020
Analysis		£	£
Voluntary income	Church Donations	21,519	49,930
	JRS	5,395	
	Total	26,914	49,930
Investment income	Bank Interest		
	Total	26,914	49,930

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2021**

4-7. Analysis of resources expended

Analysis		2021	2020
Costs of generating voluntary income	Ministry Support	67,361	12,468
	Total	67,361	12,468
Fundraising trading costs			
	Total		
Investment management costs			
	Total		
Charitable activities			
	Advertising		
	Total		
Governance costs	Accountancy and	1,505	1,425
	Total	1,505	1,425
Support cost		2021	2020
	Rates	-	110
	Telephone	-	-
	Wages	9,340	4,550
	Rent	5,385	6,226
	Insurance Cost	1,330	783
	Internet	668	620
	Transport	-	2,400
	Sundry expenses	-	-
	Road tax	215	210
	Heat and light	-	179
	Internet/Domain	-	-
	Bank fees	193	277
	Postage	-	7
	Social help	-	-
	Stationery and telephone	6,083	3,764
Depreciation	-	-	
Subscriptions	-	698	
Total	Total	23,214	19,824

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2021**

9. Debtors

£4,000

10-11. Creditors

£107,003

12. Movement of funds

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
Fund names	£	£	£	£	£	£
Unrestricted funds	- 31,288	26,914	92,080	-	-	- 96,454
Total Funds	- 31,288	26,914	92,080	-	-	- 96,454

13. Employees

Employees		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	1	1
	Governance	1	1
	Other	-	-
	Total	2	2

14. Trustees Expenses

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2021**

15. Fees for examination or audit the accounts

	2021	2020
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	£0	£0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	£0	£0

16. Granting

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2021**

Dear Sirs,

We confirm the following information in connection with the financial statements for the year 31 October 2021 is to be best of our knowledge and belief, true and fair, bearing in mind the requirements of the Charities Act 1993.

1. General

To the best our acknowledge and belied all transactions undertaken have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

2. Accounting Policies

The Accountings policies used and detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Statement of Financial Activities

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- 1) transactions of a sort not usually undertaken by the charity
- 2) circumstances of an exceptional or non-recurrent nature
- 3) charges or credits relating to prior periods or
- 4) Any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

4. Fixed Assets

- (a) The charity has a satisfactory title of all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure is of revenue nature.

5. Debtors (£4,000)

Balances included in the financial statements are all valid debtors or prepayments.

6. Other Current Assets (£6,548)

In our opinion, other current assets area expected to realise in the ordinary course of business at least the amounts at which they are stated in the Charity's Balance Sheet.

7. Liabilities (£107,003)

All know liabilities of material on 31 October 2021 are shown in the financial statements including the liability.

8. Capital Commitments

On 31 October 2021 there were no commitments for capital expenditure

9. Contingent Liabilities

No contingent liabilities existed on 31 October 2021.

10. Post Balance Sheet events

No events have occurred between 31 October 2021 and the date of this letter which could materially affect the financial statements.

11. Transactions with Trustees

All transactions with the trustees for the year ended 31 October 2021 are shown in the accounts.

12. Other Related Party Transactions

There were no other party related transactions during the year ended 31 October 2021.

13. Going concern

In our opinion the charity will have adequate resources available to finance its trading and other obligations during the course of the 12 months from the date of this letter.

14. Law and Regulations

We confirm that the company has complied with all law and regulations relevant of the activities of the charity during the year ended under external examination and that we have made available all such relevant information necessary for external examination purposes.



Mr. Nilson Martins
Trustee
22/07/2022

PALAVRA VIVA CHURCH

England & Wales - Charity number 1129415

Accounts

Charity Number: 1129415

**IGREJA PALAVRA VIVA LTD
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/10/2020**

Company registration number: 05967067

IGREJA PALAVRA VIVA LTD

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**IGREJA PALAVRA VIVA LTD
CHARITY INFORMATION
FOR THE YEAR ENDED 31 October 2020**

TRUSTEE:

Mr. Nilson Martins

REGISTERED OFFICE:

**15 Allenswood Albert Drive
London
SW19 6JX**

CHARITY NUMBER:

1129415

ACCOUNTANTS:

**Brondesbury Accountants Ltd
1 College Yard
56 Winchester Avenue
NW6 7UA
London**

GOVERNING INSTRUMENT:

Memorandum & Articles of Association

Trustees report for the year ended 31 October 2020

The trustees present their annual report and financial statements for the year ended 31 October 2020. The trustees have adopted the provisions of the Statement Practice Accounting and Reporting by Charities issued in March 2005 in preparing the annual report and financial statement of the charity.

The objects of the charity are:

1. To advance the Christian faith for the public benefit in such ways and in such parts of the United Kingdom 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 as the trustees from time to time think fit; and
3. To advance education for the public benefit in such ways and in such parts of the United Kingdom as the trustees from time to time may think fit.

The trustees meet regularly to manage the charity affairs. The charity has many volunteers during the year.

Development, activities and achievements

The organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the country to attend. This has produced good results in reaching and helping members of the community.

Transactions and financial position

The statement of financial activities shows a net profit of £16,213.

Fixed Assets

Detailed movements in the tangible assets used by the Charity are set out in the note 8 to the accounts.

Fund available

The present level of funding is adequate to support the continuation of the charity's principal activities now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Trustees report for the year ended 31 October 2020

Charity law requires the trustees to prepare the financial statements for each financial year with give a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

A resolution proposing that Rodolfo Basilio to be appointed as independent examiner will be put to the Annual General Meeting.

This report was approved by the trustee on 06/08/2021 and signed on its behalf by



Mr. Nilson Martins
06/08/2021

**Independent Examiner's Report
To the trustees IGREJA PALAVRA VIVA LTD**

I report on the accounts of the church for the year ended 31 October 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

Examine the accounts under section 43(3) of the 1993 Act.
Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the Act 1993 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 the 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

Based on my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 41 of the 1993 Act, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the 1993 Act. No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understating of the accounts to be reached.



Rodolfo Basilio
Accountant
Brondesbury Accountants Ltd
06/08/2021

IGREJA PALAVRA VIVA LTD				
Statement of Financial Activities				
for the year ended 31/10/2020				
		Unrestricted		
			2020	2019
	Notes	Funds	Total	Total
		£	£	£
Incoming resources				
Incoming resources from generated funds	3			
Voluntary income		49,930	49,930	11,964
Activities for generating funds				
Investment income				
Incoming resources from charitable activities				
Other incoming resources				
Total incoming resources		49,930	49,930	11,964
Resources expended				
	4-7			
Costs of Generating Funds				
Costs of generating voluntary income		33,717	33,717	4,653
depreciation				102
Investment management costs				
Charitable activities				
Governance costs				
Support cost				
Total resources expended		33,717	33,717	4,755
Net incoming/(outgoing) resources before transfers		16,213	16,213	7,209
Gross transfers between funds				
Net incoming/(outgoing) resources before other recognised gains/(losses)		16,213	16,213	7,209
Other recognised gains/(losses)				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
Net movement in funds		16,213	16,213	7,209
Total funds brought forward		- 47,501	- 47,501	- 54,710
Total funds carried forward		- 31,288	- 31,288	- 47,501

IGREJA PALAVRA VIVA LTD

Balance Sheet as at

31/10/2020

	Notes	Unrestricted funds £	Total this year £	Total last year £
Fixed assets				
Tangible assets	8	-	-	334.00
Total fixed assets		-	-	334.00
Current assets				
Debtors	9			
Cash at bank and in hand		24,060	24,060	6,612
Total current assets		24,060	24,060	6,612
Creditors: amounts falling due within one year	10	55,349	55,349	54,447
Net current assets/(liabilities)		- 31,288	- 31,288	- 47,835
Total assets less current liabilities		- 31,288	- 31,288	- 47,501
Creditors: amounts falling due after one year	11			
Net assets		- 31,288	- 31,288	- 47,501
Funds of the Charity				
Unrestricted funds	12			
Restricted income funds				
Endowment funds				
Total funds		- 31,288	- 31,288	- 47,501

For the year 31/10/2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 475 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Signed by one or two trustees on behalf of all the trustees

Mr. Nilson Martins

Signature



Date of approval

06/08//2021

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2020**

1. Accounting Convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 2006.

The charity has taken advantage of the exemption in FRS01 from the requirement to produce a cash flow statement because it is a small charity.

2. Accounting policies

Recognition of incoming resources

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

- The charity becomes entitled to the resources.
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Sofa.

Grants and donations

Grants and donations are only included in the Sofa when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts.

Incoming resources from tax reclaims are included in the Sofa at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the Sofa as incoming resources when receivable.

Investment income

This is included in the accounts when receivable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2020**

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Sofa once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions.

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remains in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included in the trustees' best estimate of market value.

3. Analysis of incoming resources

	Analysis	2020	2019
		£	£
Voluntary income	Church Donations	49,930	11,964
	Total	49,930	11,964
Investment income	Bank Interest		
	Total	49,930	11,964

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2020**

4-7. Analysis of resources expended

Analysis		2020	2019
Costs of generating voluntary income	Ministry Support	12,468	3,000
	Total	12,468	3,000
Fundraising trading costs			
	Total		
Investment management costs			
	Total		
Charitable activities			
	Advertising		
	Total		
Governance costs	Accountancy and	1,425	880
	Total	1,425	880
		2020	2019
Support cost	Rates	110	-
	Telephone		-
	Wages	4,550	-
	Rent	6,226	-
	Insurance Cost	783	437
	Internet	620	-
	Transport	2,400	137
	Sundry expenses		-
	Road tax	210	-
	Heat and light	179	-
	Pastoral help		-
	Bank fees	277	199
	Postage	7	-
	Social help		-
	Stationery and telephone	3,764	-
Depreciation		102	
Subscriptions	698		
Total	Total	19,824	875

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2020**

9. Debtors

NIA

10-11. Creditors

£55,349

12. Movement of funds

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
Fund names	£	£	£	£	£	£
Unrestricted funds	- 47,501	49,930	33,717	-	-	- 31,288
Total Funds	- 47,501	49,930	33,717	-	-	- 31,288

13. Employees

Employees	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	2
	Charitable Activities	1
	Governance	1
	Other	-
Total	1	4

14. Trustees Expenses

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2020**

15. Fees for examination or audit the accounts

	2020	2019
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	£0	£0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	£0	£0

16. Granting

n/a

**IGREJA PALAVRA VIVA LTD.
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 October 2020**

Dear Sirs,

We confirm the following information in connection with the financial statements for the year 31 October 2020 is to be best of our knowledge and belief, true and fair, bearing in mind the requirements of the Charities Act 1993.

1. General

To the best our acknowledge and belied all transactions undertaken have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

2. Accounting Policies

The Accountings policies used and detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Statement of Financial Activities

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- 1) transactions of a sort not usually undertaken by the charity
- 2) circumstances of an exceptional or non-recurrent nature
- 3) charges or credits relating to prior periods or
- 4) Any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

4. Fixed Assets

- (a) The charity has a satisfactory title of all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure is of revenue nature.

5. Debtors (£ 0,00)

Balances included in the financial statements are all valid debtors or prepayments.

6. Other Current Assets (£24,060)

In our opinion, other current assets area expected to realise in the ordinary course of business at least the amounts at which they are stated in the Charity's Balance Sheet.

7. Liabilities (£55,349)

All known liabilities of material at 31 October 2020 are shown in the financial statements including the liability.

8. Capital Commitments

At 31 October 2020 there were no commitments for capital expenditure

9. Contingent Liabilities

No contingent liabilities existed on 31 October 2020.

10. Post Balance Sheet events

No events have occurred between 31 October 2020 and the date of this letter which could materially affect the financial statements.

11. Transactions with Trustees

All transactions with the trustees for the year ended 31 October 2020 are shown in the accounts.

12. Other Related Party Transactions

There were no other party related transactions during the year ended 31 October 2020.

13. Going concern

In our opinion the charity will have adequate resources available to finance its trading and other obligations during the 12 months from the date of this letter.

14. Law and Regulations

We confirm that the company has complied with all law and regulations relevant of the activities of the charity during the year ended under external examination and that we have made available all such relevant information necessary for external examination purposes.

Yours faithfully



Mr Nilson Martins
Trustee
Date