

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
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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.

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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:

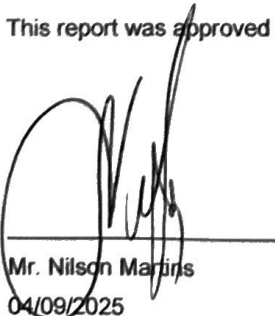
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial 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

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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
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**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
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**

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.

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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.

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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

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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		
Executive Staff	-	-
Charitable Activities	1	1
Government	-	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
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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
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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.

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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