

**IGREJA BATISTA DAS NACOES**

(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**CHARITY REGISTRATION NO. 1139404**

**COMPANY REGISTRATION NO. 06997739**

IGREJA BATISTA DAS NACOES

(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

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COMPANY REGISTRATION NUMBER

06997739

MEMBERS OF MANAGEMENT COMMITTEE (DIRECTORS)

Natanael Goncalves  
Elizabeth Chagas Ruspoli  
Eugenio Santos Do Carmo

REGISTERED OFFICE

3 Boveridge Gardens  
Bournemouth  
BH9 3RF

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***Trustees's Annual Report for the year ended 31 AUGUST 2020***

The Directors for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 August 2020.

**Structure, governance and management**

The IGREJA BATISTA DAS NACONES is a company limited by guarantee governed by its memorandum & articles of association. Company number: 06997739.

The directors of the company are known as members of the Management Committee.

All new staff, volunteers and Management Committee members must go through an induction process at the start of their work with IGREJA BATISTA DAS NACOES. This process aims to familiarise them with the aims, objectives and structures of the organisation, as well as the policies and procedures which are likely to be of relevance to their work.

The main activity of the organisation is general advice and support for the Portuguese speaker's community. Each area is managed by the Director, assisted by volunteers.

**Objectives and Activities**

IGREJA BATISTA DAS NACOES's aims and objectives are to provide services to Brazilian community, which will permit them to overcome social marginalisation and gain access to mainstream services, opportunities and entitlements in the UK, while maintaining their cultural identity within a globalised and multicultural society.

He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company exemptions**

This report has been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 2006.

By order of the Board,



Mr. N. Gonçalves  
Director

10th May 2021

**IGREJA BATISTA DAS NACOES****(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	
		£	£	£	£
<b>Incoming resources from generated funds</b>					
Voluntary income	2	26,912	-0-	26,912	
Gift Aid Tax					
Total incoming resources		26,912	-0-	26,912	
<b>Resources expended:</b>					
<b>Governance costs</b>	3	28,640	-0-	28,640	
Total resources expended					
<b>Net incoming resources</b>				(1,728)	
<b>Net movement in funds</b>					
<b>Total funds at 1 September 2018</b>				23,007	
<b>Total funds at 31 August 2020</b>				21,279	

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 5 to 9 form part of these accounts

**IGREJA BATISTA DAS NACOES**

**(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

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**BALANCE SHEET AS AT 30 AUGUST 2020**

	Note	2020 £
<b>FIXED ASSETS</b>		
Tangible assets	5	2,328
<b>CURRENT ASSETS</b>		
Debtors and prepayments	6	
Cash at bank and in hand		<u>18,951</u>
<b>CREDITORS: Amounts falling due within one year</b>	7	
<b>NET CURRENT ASSETS</b>		
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,279</u>

**THE FUNDS OF THE  
ORGANISATION**

Restricted income funds	8	
Unrestricted income funds	8	<u>21,279</u>

The financial statements were approved by the management committee on 10<sup>th</sup> May 2021 and signed on its behalf by:

.....  Director

The notes on pages 5 to 9 form part of these accounts



**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**1. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

- (a) The accounts have been prepared under the historical cost convention, and in accordance with applicable accounting standards.
- (b) The company has taken advantage of the exemptions in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.
- (c) The accounts have been prepared on the going concern basis.
- (d) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (e) Grants, including grants for the purchase of fixed assets where applicable, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (f) Incoming resources from investments is included when receivable.
- (g) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT that cannot be recovered.
- (h) Support costs include central functions and have been allocated to activity cost categories on the basis of relevant staff time.
- (i) Governance costs include 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.
- (j) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.
- (k) Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less residual value over each asset's expected useful life, as follows:-

Furniture, equipment and computer equipment	20% straight line
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Independent Examiner's Report  
To the Trustees

## **IGREJA BATISTA DAS NACOES**

I report on the accounts of the church for the year ended 31<sup>st</sup> August 2020 Set out in 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 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 any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

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

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 41 of the Act)
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Claudia Patricia Giraldo Castaneda FCCA**  
**Tel: 020 8150 6244**