

# MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

England & Wales · Charity number 1149096

## Details

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Other names	ASSEMBLY OF GOD MINISTERIO PALAVRA GENUINA- LONDON LTD
Status	Registered
Legal form	Charitable company
Company number	<a href="#">06424907</a>
Registered	2012-09-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Floor 6 - Unimix House Abbey Road Park Royal
Phone	07869438978
Email	<a href="mailto:rodolfo.b@verticeservices.com">rodolfo.b@verticeservices.com</a>

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:(A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION.(B) THE RELIEF OF POVERTY AND SICKNESS.(C) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** church activities

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- Camden

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-11-30	£206,331	£205,596	-	-
2024-11-30	£235,193	£237,543	-	-
2023-11-30	£207,887	£208,343	-	-
2022-11-30	£170,784	£154,745	-	-
2021-11-30	£170,598	£186,062	-	-

## Trustees

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Name	Role	Appointed
DINAH MEDIAN DOS REIS SOUZA OLIVEIRA		2012-05-04
Marli Sandra Hens		2026-03-30

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

England & Wales - Charity number 1149096

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# Accounts

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**Charity Number: 1149096**

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30/11/2025

Company registered number: 06424907

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**TRUSTEES` REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30/11/2025**

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**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**TRUSTEES` REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30/11/2025**

**TRUSTEES:** Mrs. Dinah Median dos Reis Souza Oliveira  
Mrs. Marli Sandra Hens

**REGISTERED OFFICE:** 13 St. Swithin's Lane, Room 2  
London  
England  
EC4N 8AL

**CHARITY NUMBER:** 1149096

**COMPANY REGISTERED NUMBER:** 06424907

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

**LEGAL STATUS:** Incorporated charity

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

# MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

## Trustees' Annual Report for the year ended 30 November 2025

The trustees present their annual report and financial statements for the year ended 30 November 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), as issued by the Charity Commission in March 2005.

### Charitable Objectives

The charity's objects, as set out in its governing document, are:

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

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 may from time to time think fit.

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

These charitable purposes are pursued in accordance with the public benefit requirements set out in the Charities Act 2011. The trustees have complied with the duty under section 17(5) of the Act to have due regard to guidance published by the Charity Commission on public benefit.

### Governance and Management

The charity is governed by a board of trustees, who are responsible for the overall direction, strategy, and compliance of the organisation. The trustees meet regularly to monitor the charity's operations, ensure that its activities align with its stated objects, and make decisions on key matters.

During the year, the charity was supported by dedicated volunteers who contributed their time and skills to further the charity's work. Their involvement remains essential to the delivery of the charity's programmes and services.

### Transactions and financial position

The statement of financial activities shows a net profit of £735.

### Fixed Assets

Details of movements in the tangible fixed assets used by the charity are set out on page 9 of these financial statements.

### 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 have a duty to identify and manage the major risks facing the charity. A risk register is maintained and reviewed regularly to assess strategic, financial, operational, and reputational risks.

Key risks identified during the year included:

- Financial sustainability due to fluctuations in donations and external funding.
- Volunteer capacity, given reliance on volunteer contributions.
- Compliance and safeguarding, ensuring adherence to legal and regulatory requirements.

The trustees have taken steps to mitigate these risks through prudent financial management, volunteer engagement strategies, and regular policy reviews.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**Independent Examiner's Report to the Trustees**

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees have determined that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is necessary.

**Independent Examination**

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

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and Statements of Recommended Practice (SORP) have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

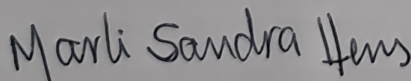
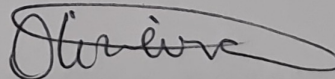
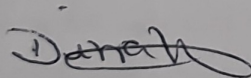
The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Appointment of Independent Examiner**

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

This report was approved by the trustees on 14 April 2026 and signed on its behalf by:

Mrs Dinah Oliveira  
Trustee  
14/04/2026



Mrs. Marli Sandra Hens  
Trustee  
14/04/2026

## MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

### Independent Examiner's Report to the Trustees of Ministério Palavra Genuina-Christ Apostolic Church Limited

I report on the accounts of the charity for the year ended 30th November 2025, which are set out on the following pages and 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 the 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 under section 43(7)(b) of the 1993 Act.
- State whether matters have come to my attention.

#### Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also involves considering any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures I have undertaken do not provide all the evidence that would be required in an audit, and therefore, I do not express an opinion as to whether the accounts present a "true and fair view". My report is limited to those matters set out in the statement below.

#### 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
- The accounts presented do not accord with those records or comply with the accounting requirements 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 understanding of the accounts to be reached.

*Paulo Veronese*

Paulo Veronese  
CPAA 07338918A  
14/04/2026

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**Statement of Financial Activities for the year ended 30/11/2025**

	Notes	Unrestricted Funds £	2025 £	2024 £
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>	3			
Voluntary income		206,331	206,331	235,193
<b>Total incoming resources</b>		<b>206,331</b>	<b>206,331</b>	<b>235,193</b>
<b>Resources expended</b>	4-7			
<b>Costs of Generating Funds</b>				
Costs of generating voluntary income		15,744	15,744	15,280
Fundraising trading costs		52,972	52,972	72,849
<b>Charitable activities</b>		4,433	4,433	14,578
<b>Support cost</b>		132,447	132,447	134,836
<b>Total resources expended</b>		<b>205,596</b>	<b>205,596</b>	<b>237,543</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>735</b>	<b>735</b>	<b>-2,350</b>
<b>Gross transfers between funds</b>				
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>735</b>	<b>735</b>	<b>-2,350</b>
<b>Net movement in funds</b>		<b>735</b>	<b>735</b>	<b>-2,350</b>
<b>Total funds brought forward</b>		<b>-45,340</b>	<b>-45,340</b>	<b>-42,990</b>
<b>Total funds carried forward</b>		<b>-44,605</b>	<b>-44,605</b>	<b>-45,340</b>

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

Balance Sheet as at for the year ended 30/11/2025

	Notes	Unrestricted funds £	2025 £	2024 £
Fixed assets				
Tangible assets	8	4,116	4,116	5,488
<b>Total fixed assets</b>		<b>4,116</b>	<b>4,116</b>	<b>5,488</b>
Current assets				
Cash at bank and in hand		6,088	6,088	4,399
<b>Total current assets</b>		<b>6,088</b>	<b>6,088</b>	<b>4,399</b>
Creditors: amounts falling due within one year	10	54,809	54,809	55,227
<b>Net current assets/(liabilities)</b>		<b>- 48,721</b>	<b>- 48,721</b>	<b>- 50,828</b>
<b>Total assets less current liabilities</b>		<b>- 44,605</b>	<b>- 44,605</b>	<b>- 45,340</b>
<b>Net assets</b>		<b>- 44,605</b>	<b>- 44,605</b>	<b>- 45,340</b>
Funds of the Charity				
Unrestricted funds	12	- 44,605	- 44,605	- 45,340
<b>Total funds</b>		<b>- 44,605</b>	<b>- 44,605</b>	<b>- 45,340</b>

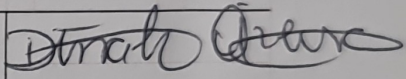
For the year 30/11/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

Mrs Dinah Oliveira -  
14/04/2026



For the year ended 30 November 2025, the charity was entitled to exemption under section 477 of the Companies Act 2006, relating to small companies.

No member of the charity has required an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- ensuring the charity keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393 of the Companies Act 2006 and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Section 1A – Small Entities.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/04/2026 and are signed on behalf of the Board by:

Mrs Dinah Oliveira  
Trustee

14/04/2026

Company Registration Number: 06424907

Charity Registration Number: 1149096

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**Tangible Fixed Assets**

<b>Cost or valuation</b>			
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Balance brought forward		13,008	13,008
Balance carried forward		13,008	13,008
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>Accumulated depreciation and impairment provisions</b>			
Balance brought forward		7,521	7,521
Depreciation charge for year 2025		1,372	1,372
<b>Balance carried forward</b>		<b>8,893</b>	<b>8,893</b>
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>Net book value at 30/11/2025</b>		<b>4,116</b>	<b>4,116</b>

**Accounting policy:**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives on the following bases:

Motor vehicles – 25% reducing balance

No tangible fixed assets were disposed of during the year.

# MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

## Notes to the Financial Statements for the year ended 30/11/2025

### 1. Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with:

- The Charities SORP (FRS 102): Accounting and Reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland),
- FRS 102 (Section 1A – Small Entities),
- The Companies Act 2006, and
- The Charities Act 2011.
- The charity is a public benefit entity as defined under FRS 102.

As permitted by FRS 102 Section 1A, and in accordance with the Charities SORP (FRS 102), the charity has not prepared a statement of cash flows, on the grounds that it qualifies as a small charity.

### 2. Accounting policies

#### 2.1 Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when all the following criteria are met:

- The charity has entitlement to the income;
- It is probable that the income will be received; and
- The amount can be measured reliably.

#### 2.2 Incoming Resources with Related Expenditure

Where income has related expenditure (such as fundraising events or contract income), the income and associated costs are reported gross in the Statement of Financial Activities.

#### 2.3 Grants and Donations

Grants and donations are recognised when the charity has unconditional entitlement to the funds, it is probable they will be received, and the amount can be measured reliably. Where grants are subject to performance conditions or other terms, income is only recognised when those conditions have been met.

#### 2.4 Gifts in Kind

Gifts in kind for resale or distribution are recognised when they are sold or distributed. Gifts in kind for use by the charity are recognised as income when receivable and are measured at the estimated fair value to the charity.

#### 2.5 Investment Income

Investment income is recognised when it is receivable, and the amount can be measured reliably.

#### 2.6 Liability Recognition

Liabilities are recognised when the charity has a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably.

#### 2.7 Governance Costs

Governance costs include the costs associated with the statutory requirements of the charity, including:

- The preparation and independent examination of the financial statements;
- Legal advice to trustees on constitutional or governance matters;
- Trustee meetings and compliance with regulatory requirements.

## **2.8 Grants Payable**

### **2.8.1 Grants with performance conditions**

Grants awarded by the charity that are subject to performance conditions (i.e. requiring a specific service or level of output) are recognised in the Statement of Financial Activities (SoFA) only when the recipient has provided the required service or met the agreed output.

### **2.8.2 Grants payable without performance conditions**

Grants awarded without performance conditions are recognised as a liability and recorded in the SoFA when the charity has made a binding commitment to make the payment and there are no remaining conditions within the charity's control.

## **2.9 Support Costs**

Support costs represent indirect costs incurred in supporting charitable activities. These include general management, financial administration, HR, and premises-related costs. Support costs are allocated to charitable activities based on reasonable and consistent criteria.

## **2.11 Investments**

Investments quoted on a recognised stock exchange are stated at their market value at the balance sheet date. Unlisted investments and other investment assets are stated at the trustees' best estimate of fair value at the year end. Changes in market value are recognised in the SoFA as gains or losses on investments.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**3. Analysis of incoming resources**

	Analysis	2025	2024
		£	£
<b>Voluntary income</b>	Church Donations	206,331	235,193
	<b>Total</b>	<b>206,331</b>	<b>235,193</b>

**3.1 Analysis of resources expended**

		2025	2024
<b>Costs of generating</b>	Hospitality	13,444	14,860
		<b>13,444</b>	<b>14,860</b>
<b>Fundraising trading costs</b>	Charitable expenses		
	Offerings and donations	52,972	72,849
		<b>52,972</b>	<b>72,849</b>
<b>Charitable activities</b>	Travel	4,095	14,578
	Advertising	338	
		<b>4,433</b>	<b>14,578</b>
<b>Governance costs</b>	Accountancy and Consultancy	3,074	2,819
		<b>3,074</b>	<b>2,819</b>
	Rent and rates	31,940	75,523
	Church maintenance		-
	Motor expenses	280	188
	Church utility bills	4,855	2,260
	Motor repairs	61,122	25,371
	Other expenses	138	296
<b>Support cost</b>	Director salary	20,000	12,000
	Fuel	904	448
	Insurance	1,208	1,972
	Penalties	986	255
	NIC ER	2,300	420
	Salary	3,000	3,000
	Telephone	3,568	3,589
	Stationery & Office supplies	-	5,286
	Depreciation expenses	1,372	1,829
		<b>131,673</b>	<b>132,437</b>
	<b>Total resources expended</b>	<b>205,596</b>	<b>237,543</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**4. Debtors**

There were no debtors at the year-end 30 November 2025.

**5. Creditors**

	<b>2025</b>		<b>2024</b>
	<b>£</b>		<b>£</b>
<b>Other creditors</b>	54,809		55,227
<b>Total</b>	54,809		55,227

**6. Movement of funds**

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	- 45,340	206,331	205,596	-	-	- 44,605
<b>Total Funds</b>	- 45,340	206,331	205,596	-	-	- 44,605

**7. Employees**

Employees		2025	2024
<b>The parts of the charity in which the employees work</b>	Charitable Activities	1	1
	Governance	1	1
	<b>Total</b>	2	2

**8. Trustees Expenses**

No trustee expenses were paid during the year ended 30 November 2025

**9. Fees for examination or audit the accounts**

No fees were paid for the examination or audit of the accounts for the year ended 30 November 2025.

**10. Granting**

No grants were awarded during the year ended 30 November 2025.

## MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

Dear Sirs,

We confirm that the following information in connection with the financial statements for the year ended 30th November 2025, to the best of our knowledge and belief, is true and fair, bearing in mind the requirements of the Charities Act 1993.

### **General**

To the best of our knowledge and belief, all transactions undertaken by the charity have been properly recorded in the accounting records and these financial statements, and all relevant records have been provided to you.

### **Accounting Policies**

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

### **Statement of Financial Activities**

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

- Transactions of a sort not usually undertaken by the charity;
- Circumstances of an exceptional or non-recurrent nature;
- Charges or credits relating to prior periods; or
- 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.

### **Fixed Assets (£4,116)**

The amount included in the financial statements represents valid fixed assets.

### **Debtors (£0.00)**

The balances included in the financial statements represent valid debtors or prepayments.

### **Other Current Assets (£6,088)**

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.

### **Liabilities (£54,809)**

All known liabilities of material importance as at 30<sup>th</sup> November 2025 are shown in the financial statements, including the liability noted.

### **Capital Commitments**

At 30th November 2025, there were no commitments for capital expenditure.

### **Contingent Liabilities**

No contingent liabilities existed as at 30th November 2025.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**Post Balance Sheet Events**

No events have occurred between 30th November 2025 and the date of this letter that could materially affect the financial statements.

**Transactions with Trustees**

All transactions with the trustees for the year ended 30<sup>th</sup> November 2025 are fully disclosed in the accounts.

**Other Related Party Transactions**

There were no other related party transactions during the year ended 30th November 2025.

**Going Concern**

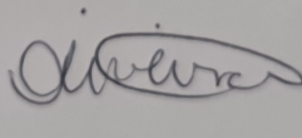
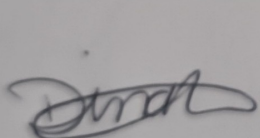
In our opinion, the charity will have adequate resources available to finance its trading and other obligations for the 12 months following the date of this letter.

**Law and Regulations**

We confirm that the charity has complied with all relevant laws and regulations governing its activities during the year under external examination. Furthermore, we have made available all relevant information necessary for external examination purposes.

Yours faithfully,

Mrs Dinah Oliveira  
Trustee  
14/04/2026



**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

England & Wales - Charity number 1149096

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# Accounts

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**Charity Number: 1149096**

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30/11/2024

Company registered number: 06424907

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**TRUSTEES` REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30/11/2024**

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**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**TRUSTEES` REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30/11/2024**

**TRUSTEES:** Mrs. Dinah Median dos Reis Souza Oliveira  
Mrs. Rita Elsa Ismael Rodrigues da Costa

**REGISTERED OFFICE:** 13 St. Swithin's Lane, Room 2  
London  
England  
EC4N 8AL

**CHARITY NUMBER:** 1149096

**COMPANY REGISTERED NUMBER:** 06424907

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

**LEGAL STATUS:** Incorporated charity

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

# MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

## Trustees' Annual Report for the year ended 30 November 2024

The trustees present their annual report and financial statements for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), as issued by the Charity Commission in March 2005.

### Charitable Objectives

The charity's objects, as set out in its governing document, are:

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

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 may from time to time think fit.

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

These charitable purposes are pursued in accordance with the public benefit requirements set out in the Charities Act 2011. The trustees have complied with the duty under section 17(5) of the Act to have due regard to guidance published by the Charity Commission on public benefit.

### Governance and Management

The charity is governed by a board of trustees, who are responsible for the overall direction, strategy, and compliance of the organisation. The trustees meet regularly to monitor the charity's operations, ensure that its activities align with its stated objects, and make decisions on key matters.

During the year, the charity was supported by dedicated volunteers who contributed their time and skills to further the charity's work. Their involvement remains essential to the delivery of the charity's programmes and services.

### Transactions and financial position

The statement of financial activities shows a net loss of £2,350.

### Fixed Assets

Details of movements in the tangible fixed assets used by the charity are set out on page 9 of these financial statements.

### 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 have a duty to identify and manage the major risks facing the charity. A risk register is maintained and reviewed regularly to assess strategic, financial, operational, and reputational risks.

Key risks identified during the year included:

- Financial sustainability due to fluctuations in donations and external funding.
- Volunteer capacity, given reliance on volunteer contributions.
- Compliance and safeguarding, ensuring adherence to legal and regulatory requirements.

The trustees have taken steps to mitigate these risks through prudent financial management, volunteer engagement strategies, and regular policy reviews.

## MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

### Independent Examiner's Report to the Trustees

#### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees have determined that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is necessary.

#### Independent Examination

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

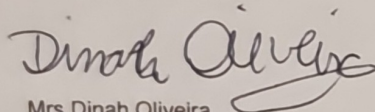
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and Statements of Recommended Practice (SORP) have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

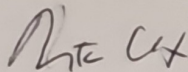
#### Appointment of Independent Examiner

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

This report was approved by the trustees on 14 May 2025 and signed on its behalf by:



Mrs Dinah Oliveira  
Trustee  
14/05/2025



Mrs Rita Elsa da Costa  
Trustee  
14/05/2025

## MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

### Independent Examiner's Report to the Trustees of Ministerio Palavra Genuina-Christ Apostolic Church Limited

I report on the accounts of the charity for the year ended 30th November 2024, which are set out on the following pages and 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 the 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 under section 43(7)(b) of the 1993 Act.
- State whether matters have come to my attention.

#### Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also involves considering any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures I have undertaken do not provide all the evidence that would be required in an audit, and therefore, I do not express an opinion as to whether the accounts present a "true and fair view". My report is limited to those matters set out in the statement below.

#### 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
- The accounts presented do not accord with those records or comply with the accounting requirements 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 understanding of the accounts to be reached.

*Paulo Veronese*

Paulo Veronese  
CPAA 07338918A  
14/05/2025

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

Statement of Financial Activities for the year ended 30/11/2024

Statement of Financial Activities					
for the year ended 30/11/2024					
		Unrestricted	2024		2023
	Notes	Funds			
		£			
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>	3				
Voluntary income		235,193	235,193		207,887
<b>Total incoming resources</b>		235,193	235,193		207,887
<b>Resources expended</b>					
<b>Costs of Generating Funds</b>	4-7				
Costs of generating voluntary income		15,280	15,280		14,153
Fundraising trading costs		72,849	72,849		39,729
<b>Charitable activities</b>		14,578	14,578		17,021
<b>Support cost</b>		134,836	134,836		137,440
<b>Total resources expended</b>		237,543	237,543		208,343
<b>Net incoming/(outgoing) resources before transfers</b>		-2,350	-2,350		-456
<b>Gross transfers between funds</b>					
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		-2,350	-2,350		-456
<b>Net movement in funds</b>		-2,350	-2,350		-456
<b>Total funds brought forward</b>		-42,990	-42,990		-42,534
<b>Total funds carried forward</b>		-45,340	-45,340		-42,990

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

Balance Sheet as at for the year ended 30/11/2024

	Notes	Unrestricted funds £	2024	2023
<b>Fixed assets</b>				
Tangible assets	8	5,488	5,488	7,317
<b>Total fixed assets</b>		<b>5,488</b>	<b>5,488</b>	<b>7,317</b>
<b>Current assets</b>				
Cash at bank and in hand		4,399	4,399	1,448
<b>Total current assets</b>		<b>4,399</b>	<b>4,399</b>	<b>1,448</b>
<b>Creditors: amounts falling due within one year</b>	10	55,227	55,227	51,755
<b>Net current assets/(liabilities)</b>		<b>- 50,828</b>	<b>-50,828</b>	<b>-50,307</b>
<b>Total assets less current liabilities</b>		<b>- 45,340</b>	<b>-45,340</b>	<b>-42,990</b>
<b>Net assets</b>		<b>- 45,340</b>	<b>-45,340</b>	<b>-42,990</b>
<b>Funds of the Charity</b>				
Unrestricted funds	12	- 45,340	-45,340	-42,990
<b>Total funds</b>		<b>- 45,340</b>	<b>-45,340</b>	<b>-42,990</b>

For the year ended 30 November 2024, the charity was entitled to exemption under section 477 of the Companies Act 2006, relating to small companies.

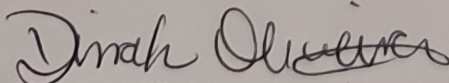
No member of the charity has required an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- ensuring the charity keeps accounting records which comply with section 386 of the Companies Act 2006, and
- preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393 of the Companies Act 2006 and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Section 1A – Small Entities.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/05/2025 and are signed on behalf of the Board by:



Mrs Dinah Oliveira  
Trustee

14/05/2025

Company Registration Number: 06424907

Charity Registration Number: 1149096

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

Tangible Fixed Assets

<b>Cost or valuation</b>			
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Balance brought forward		13,008	13,008
Balance carried forward		13,008	13,008
<b>Accumulated depreciation and impairment provisions</b>			
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Balance brought forward		5,691	5,691
Depreciation charge for year 2024		1,829	1,829
<b>Balance carried forward</b>		<b>7,520</b>	<b>7,520</b>
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>Net book value at 30/11/2024</b>		<b>5,488</b>	<b>5,488</b>

**Accounting policy:**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives on the following bases:

Motor vehicles – 20% reducing balance

No tangible fixed assets were disposed of during the year.

# MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

## Notes to the Financial Statements for the year ended 30/11/2024

### 1. Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with:

- The Charities SORP (FRS 102): Accounting and Reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland),
- FRS 102 (Section 1A – Small Entities),
- The Companies Act 2006, and
- The Charities Act 2011.
- The charity is a public benefit entity as defined under FRS 102.

As permitted by FRS 102 Section 1A, and in accordance with the Charities SORP (FRS 102), the charity has not prepared a statement of cash flows, on the grounds that it qualifies as a small charity.

### 2. Accounting policies

#### 2.1 Recognition of Income

Income is recognised in the Statement of Financial Activities (SoFA) when all of the following criteria are met:

- The charity has entitlement to the income;
- It is probable that the income will be received; and
- The amount can be measured reliably.

#### 2.2 Incoming Resources with Related Expenditure

Where income has related expenditure (such as fundraising events or contract income), the income and associated costs are reported gross in the Statement of Financial Activities.

#### 2.3 Grants and Donations

Grants and donations are recognised when the charity has unconditional entitlement to the funds, it is probable they will be received, and the amount can be measured reliably. Where grants are subject to performance conditions or other terms, income is only recognised when those conditions have been met.

#### 2.4 Gifts in Kind

Gifts in kind for resale or distribution are recognised when they are sold or distributed. Gifts in kind for use by the charity are recognised as income when receivable and are measured at the estimated fair value to the charity.

#### 2.5 Investment Income

Investment income is recognised when it is receivable, and the amount can be measured reliably.

#### 2.6 Liability Recognition

Liabilities are recognised when the charity has a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably.

#### 2.7 Governance Costs

Governance costs include the costs associated with the statutory requirements of the charity, including:

- The preparation and independent examination of the financial statements;
- Legal advice to trustees on constitutional or governance matters;
- Trustee meetings and compliance with regulatory requirements.

## **2.8 Grants Payable**

### **2.8.1 Grants with performance conditions**

Grants awarded by the charity that are subject to performance conditions (i.e. requiring a specific service or level of output) are recognised in the Statement of Financial Activities (SoFA) only when the recipient has provided the required service or met the agreed output.

### **2.8.2 Grants payable without performance conditions**

Grants awarded without performance conditions are recognised as a liability and recorded in the SoFA when the charity has made a binding commitment to make the payment and there are no remaining conditions within the charity's control.

## **2.9 Support Costs**

Support costs represent indirect costs incurred in supporting charitable activities. These include general management, financial administration, HR, and premises-related costs. Support costs are allocated to charitable activities based on reasonable and consistent criteria.

## **2.11 Investments**

Investments quoted on a recognised stock exchange are stated at their market value at the balance sheet date. Unlisted investments and other investment assets are stated at the trustees' best estimate of fair value at the year end. Changes in market value are recognised in the SoFA as gains or losses on investments.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**3. Analysis of incoming resources**

	Analysis	2024	2023
		£	£
<b>Voluntary income</b>	Church Donations	235,193	207,887
	<b>Total</b>	<b>235,193</b>	<b>207,887</b>

**3.1 Analysis of resources expended**

		2024	2023
<b>Costs of generating</b>	Hospitality	14,860	14,019
		<b>14,860</b>	<b>14,019</b>
<b>Fundraising trading costs</b>	Charitable expenses		14,343
	Offerings and donations	72,849	25,384
		<b>72,849</b>	<b>39,727</b>
<b>Charitable activities</b>	Travel	14,578	17,021
		<b>14,578</b>	<b>17,021</b>
<b>Governance costs</b>	Accountancy and Consultancy	2,819	2,538
		<b>2,819</b>	<b>2,538</b>
<b>Support cost</b>	Rent and rates	75,523	96,107
	Church maintenance	-	1,520
	Motor expenses	188	158
	Church utility bills	2,260	3,727
	Motor repairs	25,371	500
	Other expenses	296	1,329
	Director salary	12,000	12,000
	Fuel	448	522
	Insurance	1,972	2,313
	Penalties	255	293
	NIC ER	420	137
	Salary	3,000	1,390
	Telephone	3,589	3,575
	Stationery & Office supplies	5,286	9,027
	Depreciation expenses	1,829	2,440
		<b>132,437</b>	<b>135,038</b>
	<b>Total resources expended</b>	<b>237,543</b>	<b>208,343</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**4. Debtors**

There were no debtors at the year-end 30 November 2024.

**5. Creditors**

	Amounts falling due within one year	
	2024	2023
	£	£
<b>Other creditors</b>	55,227	51,755
<b>Total</b>	<b>55,227</b>	<b>51,755</b>

**6. Movement of funds**

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	- 42,990	235,193	237,543	-	-	- 45,340
<b>Total Funds</b>	- 42,990	235,193	237,543	-	-	- 45,340

**7. Employees**

Employees		2024	2023
The parts of the charity in which the employees work	Charitable Activities	1	1
	Governance	1	
	<b>Total</b>	<b>2</b>	<b>1</b>

**8. Trustees Expenses**

No trustee expenses were paid during the year ended 30 November 2024

**9. Fees for examination or audit the accounts**

No fees were paid for the examination or audit of the accounts for the year ended 30 November 2024.

**10. Granting**

No grants were awarded during the year ended 30 November 2024.

## MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

Dear Sirs,

We confirm that the following information in connection with the financial statements for the year ended 30th November 2024, to the best of our knowledge and belief, is true and fair, bearing in mind the requirements of the Charities Act 1993.

### **General**

To the best of our knowledge and belief, all transactions undertaken by the charity have been properly recorded in the accounting records and these financial statements, and all relevant records have been provided to you.

### **Accounting Policies**

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

### **Statement of Financial Activities**

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

- Transactions of a sort not usually undertaken by the charity;
- Circumstances of an exceptional or non-recurrent nature;
- Charges or credits relating to prior periods; or
- 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.

### **Fixed Assets (£5,488)**

The amount included in the financial statements represents valid fixed assets.

### **Debtors (£0.00)**

The balances included in the financial statements represent valid debtors or prepayments.

### **Other Current Assets (£4,399)**

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.

### **Liabilities (£55,227)**

All known liabilities of material importance as at 30<sup>th</sup> November 2024 are shown in the financial statements, including the liability noted.

### **Capital Commitments**

At 30th November 2024, there were no commitments for capital expenditure.

### **Contingent Liabilities**

No contingent liabilities existed as at 30th November 2024.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

**Post Balance Sheet Events**

No events have occurred between 30th November 2024 and the date of this letter that could materially affect the financial statements.

**Transactions with Trustees**

All transactions with the trustees for the year ended 30<sup>th</sup> November 2024 are fully disclosed in the accounts.

**Other Related Party Transactions**

There were no other related party transactions during the year ended 30th November 2024.

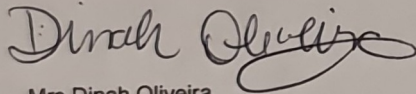
**Going Concern**

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

**Law and Regulations**

We confirm that the charity has complied with all relevant laws and regulations governing its activities during the year under external examination. Furthermore, we have made available all relevant information necessary for external examination purposes.

Yours faithfully,



Mrs Dinah Oliveira  
Trustee  
14/05/2025

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

England & Wales - Charity number 1149096

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# Accounts

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**Charity Number: 1149096**

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC  
CHURCH LIMITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30/11/2023**

Company registered number: 06424907

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

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**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED  
CHARITY INFORMATION  
FOR THE YEAR ENDED 30th November 2023**

<b>TRUSTEES:</b>	<b>Mrs. Dinah Median dos Reis Souza Oliveira Mrs. Rita Elsa Ismael Rodrigues da Costa</b>
<b>REGISTERED OFFICE:</b>	<b>21 Knightsbridge, 3rd Floor, Office 5 London SW1X 7LY</b>
<b>CHARITY NUMBER:</b>	<b>1149096</b>
<b>COMPANY REGISTERED NUMBER:</b>	<b>06424907</b>
<b>ACCOUNTANTS:</b>	<b>Calculo Consultancy 3rd Floor, Office 5 London SW1X 7LY</b>
<b>LEGAL STATUS:</b>	<b>Incorporated charity</b>
<b>GOVERNING INSTRUMENT:</b>	<b>Memorandum &amp; Articles of Association</b>

## Trustees` report for the year ended 30th November 2023

---

The trustees present their annual report and financial statements for the year ended 30th November 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; 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.

### **Transactions and financial position**

The statement of financial activities shows a net loss of £456.

### **Fixed Assets**

Detailed of movements in the tangible assets used by the Charity are set out in the NOTES 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 30th November 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:

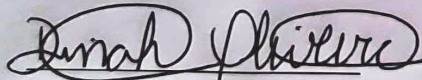
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial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

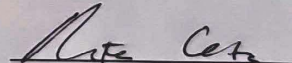
### Independent Examination

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

This report was approved by the trustees on 09/07/2024 and signed on its behalf by



Mrs. Dinah Oliveira  
Trustee  
09/07/2024



Mrs. Rita Elsa da Costa  
Trustee  
09/07/2024

## Independent Examiner's Report

### To the trustees MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED

---

I report on the accounts of the church for the year ended 30th November 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 has 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 H Veronese*

Paulo Veronese  
CPAA  
09/07/2024

MINISTERIO PALAVRA GENUINA - CHRIST APOSTOLIC CHURCH LIMITED				
Statement of Financial Activities				
for the year ended 30/11/2023				
		Unrestricted	2023	2022
	Notes	Funds		
		£		£
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>	3			
Voluntary income		207,887	207,887	170,784
Activities for generating funds				
Investment income				
<b>Incoming resources from charitable activities</b>				
<b>Other incoming resources</b>				
<i>Total incoming resources</i>		207,887	207,887	170,784
<b>Resources expended</b>	4-7			
<b>Costs of Generating Funds</b>				
Costs of generating voluntary income		14,153	14,153	6,014
Fundraising trading costs		39,729	39,729	30,717
Investment management costs				
<b>Charitable activities</b>		17,021	17,021	18,085
<b>Governance costs</b>				
<b>Support cost</b>		137,440	137,440	99,929
<i>Total resources expended</i>		208,343	208,343	154,745
<i>Net incoming/(outgoing) resources before transfers</i>		-456	-456	16,039
<b>Gross transfers between funds</b>				
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>		-456	-456	16,039
<b>Other recognised gains/(losses)</b>				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
<i>Net movement in funds</i>		-456	-456	16,039
<b>Total funds brought forward</b>		-42,534	-42,534	-58,573
<i>Total funds carried forward</i>		-42,990	-42,990	-42,534

MINISTERIO PALAVRA GENUINA - CHRIST APOSTOLIC CHURCH LIMITED

Balance Sheet as at

30/11/2023

	Notes	Unrestricted funds £	2023	2022
<b>Fixed assets</b>				
Tangible assets	8	7,317	7,317	9,756
<b>Total fixed assets</b>				
<b>Current assets</b>				
Debtors	9			
Cash at bank and in hand		1,448	1,448	244
<b>Total current assets</b>		1,448	1,448	244
<b>Creditors: amounts falling due within one year</b>	10	51,755	51,755	52,534
<b>Net current assets/(liabilities)</b>		-50,307	-50,307	-52,290
<b>Total assets less current liabilities</b>		-42,990	-42,990	-42,534
<b>Creditors: amounts falling due after one year</b>	11			
<b>Net assets</b>		-42,990	-42,990	-42,534
<b>Funds of the Charity</b>				
Unrestricted funds	12	-42,990	-42,990	-42,534
Restricted income funds				
Endowment funds				
<b>Total funds</b>		-42,990	-42,990	-43,534

For the year 30/11/2023 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

Mrs Dinah Oliveira -  
09/07/2024



<b>Tangible fixed assets</b>			
<b>Cost or valuation</b>			
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Balance brought forward		13,008	13,008
Additions at 30/11/2023			
Revaluations			
Disposals			
Transfers *			
Balance carried forward		13,008	13,008
<b>Accumulated depreciation and impairment provisions</b>			
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Balance brought forward		3,252	3,252
Depreciation charge for year 2023		2,439	2,439
Impairment provisions			
Revaluations			
Disposals			
Transfers*			
Balance carried forward		5,691	5,691
<b>Net book value</b>			
		<b>Motor Vehicle</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
at 30/11/2023		7,317	7,317

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 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.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 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, eg 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
		£	£
<b>Voluntary income</b>	Church Donations	207,887	170,784
	<b>Total</b>	<b>207,887</b>	<b>170,784</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2023**

Analysis		2023	2022
			£
<b>Costs of generating voluntary income</b>	Hospitality	14,019	5,507
	Mission Aid		
	<b>Total</b>	<b>14,019</b>	<b>5,507</b>
<b>Fundraising trading costs</b>	Charitable expenses	14,343	15,003
	Offerings and donations	25,384	15,714
	<b>Total</b>	<b>39,727</b>	<b>30,717</b>
<b>Investment management costs</b>			
	<b>Total</b>		
<b>Charitable activities</b>	Travel	17,021	18,085
	<b>Total</b>	<b>17,021</b>	<b>18,085</b>
<b>Governance costs</b>	Accountancy and Consultancy	2,538	2,120
	<b>Total</b>	<b>2,538</b>	<b>2,120</b>
<b>Support cost</b>	Rent and rates	96,107	65,931
	Cleaning		
	Repairs and Renewals		
	Church maintenance	1,520	1,640
	Motor expenses	158	80
	Church utility bills	3,727	1,250
	Motor repairs	500	
	Motor insurance		
	Advertising		
	Other expenses	1,329	303
	Director salary	12,000	14,000
	Bank charges		
	Fuel	522	288
	Insurance	2,313	2,638
	Penalties	293	292
	NIC ER	137	507
	Other General Supplies		
	Salary	1,390	1,000
	Professional fees		
	Telephone	3,575	2,961
Training / Seminar		0	
Stationery & Office supplies	9,027	4,174	
Depreciation expenses	2,440	3,252	
	<b>Total</b>	<b>135,038</b>	<b>98,316</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2023**

**9. Debtors**

n/a

**10-11. Creditors**

	Amounts falling due within one year	
	2023	2022
	£	£
Loans and overdrafts		-
Trade creditors		
Amounts due to subsidiary and associated undertakings	-	-
Other creditors	51,755	52,534
Accruals and deferred income	-	-
<b>Total</b>	<b>51,755</b>	<b>52,534</b>

**12. Movement of funds**

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	- 42,534	207,887	208,343	-	-	42,990
<b>Total Funds</b>	<b>- 42,534</b>	<b>207,887</b>	<b>208,343</b>	<b>-</b>	<b>-</b>	<b>42,990</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2023**

**13. Employees**

<b>Employees</b>		<b>2023</b>	<b>2022</b>
<b>The parts of the charity in which the employees work</b>	Fundraising		-
	Charitable Activities	1	1
	Governance		
	Other	-	
<b>Total</b>		<b>1</b>	<b>1</b>

**14. Trustees Expenses**

	<b>2023</b>	<b>2022</b>
<b>Number of trustees who were paid expenses</b>		
<b>Nature of the expenses</b>		
<b>Total amount paid</b>	<b>£0</b>	<b>£0</b>

**15. Fees for examination or audit the accounts**

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

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30th November 2023**

**16. Granting**

n/a

Dear Sirs,

**We confirm the following information in connection with the financial statements for the year 30th November 2017 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 (7,317)**

The amount included in the financial statements are all valid fixed assets.

**5. Debtors (£0,00)**

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

**6. Other Current Assets (£1,448)**

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 (£51,755)**

All know liabilities of material at 30th November 2023 are shown in the financial statements including the liability.

**8. Capital Commitments**

At 30th November 2023 there were no commitments for capital expenditure

**9. Contingent Liabilities**

No contingent liabilities existed on 30th November 2023.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30th November 2023**

**10. Post Balance Sheet events**

No events have occurred between 30th November 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 30th November 2023 are shown in the accounts.

**12. Other Related Party Transactions**

There were no other party related transactions during the year ended 30th November 2023.

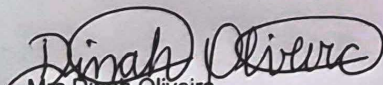
**13. Going concern**

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**

  
Mrs Dinah Oliveira  
Trustee  
09/04/2024

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

England & Wales - Charity number 1149096

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# Accounts

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**Charity Number:** 1149096

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC  
CHURCH LIMITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30/11/2022**

Company registered number: 06424907

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

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<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of financial activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
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**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED  
CHARITY INFORMATION  
FOR THE YEAR ENDED 30th November 2022**

**TRUSTEES:** Mrs. Dinah Median dos Reis Souza Oliveira  
Mrs. Rita Elsa Ismael Rodrigues da Costa

**REGISTERED OFFICE:** 21 Knightsbridge,  
3rd Floor, Office 5  
London  
SW1X 7LY

**CHARITY NUMBER:** 1149096

**COMPANY REGISTERED NUMBER:** 06424907

**ACCOUNTANTS:** Calculo Consultancy  
3rd Floor, Office 5  
London  
SW1X 7LY

**LEGAL STATUS:** Incorporated charity

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

## Trustees' report for the year ended 30th November 2022

---

The trustees present their annual report and financial statements for the year ended 30th November 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.

### Transactions and financial position

The statement of financial activities shows a net profit of £16,039.

### Fixed Assets

Detailed of movements in the tangible assets used by the Charity are set out in the NOTES 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 30th November 2022

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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:

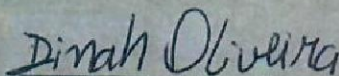
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial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

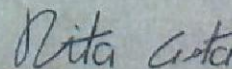
#### Independent Examination

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

This report was approved by the trustees on 18/03/2022 and signed on its behalf by



Mrs. Dinah Oliveira  
Trustee  
09/08/2023



Mrs. Rita Elsa da Costa  
Trustee  
09/08/2023

**Independent Examiner's Report**

**To the trustees MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

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I report on the accounts of the church for the year ended 30th November 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 has 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  
09/08/2023

<b>MINISTERIO PALAVRA GENUINA - CHRIST APOSTOLIC CHURCH LIMITED</b>				
Statement of Financial Activities				
for the year ended 30/11/2022				
	Notes	Unrestricted Funds	2022	2021
		£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income	3	170,784	170,784	170,598
Activities for generating funds				
Investment income				
<b>Incoming resources from charitable activities</b>				
<b>Other incoming resources</b>				
<i>Total incoming resources</i>		<u>170,784</u>	<u>170,784</u>	<u>170,598</u>
<b>Resources expended</b>				
<b>Costs of Generating Funds</b>				
Costs of generating voluntary income		6,014	6,014	3,793
Fundraising trading costs		30,717	30,717	50,559
Investment management costs				
<b>Charitable activities</b>		18,085	18,085	32,254
<b>Governance costs</b>				0
<b>Support cost</b>		99,929	99,929	99,456
<i>Total resources expended</i>		<u>154,745</u>	<u>154,745</u>	<u>186,062</u>
<i>Net incoming/(outgoing) resources before transfers</i>		<u>16,039</u>	<u>16,039</u>	<u>-15,464</u>
<b>Gross transfers between funds</b>				
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>		<u>16,039</u>	<u>16,039</u>	<u>-15,464</u>
<b>Other recognised gains/(losses)</b>				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
<i>Net movement in funds</i>		<u>16,039</u>	<u>16,039</u>	<u>-15,464</u>
<b>Total funds brought forward</b>		<u>-58,573</u>	<u>-58,573</u>	<u>-43,109</u>
<i>Total funds carried forward</i>		<u>-42,534</u>	<u>-42,534</u>	<u>-58,573</u>

## MINISTERIO PALAVRA GENUINA - CHRIST APOSTOLIC CHURCH LIMITED

## Balance Sheet as at

30/11/2022

	Notes	Unrestricted funds £	2022	2021 £
<b>Fixed assets</b>				
Tangible assets	8	9,756	9,756	
<b>Total fixed assets</b>				
<b>Current assets</b>				
Debtors	9			
Cash at bank and in hand		244	244	1,234
<b>Total current assets</b>		244	244	1,234
Creditors: amounts falling due within one year	10	52,534	52,534	59,807
<b>Net current assets/(liabilities)</b>		-52,290	-52,290	
<b>Total assets less current liabilities</b>		-42,534	-42,534	-58,573
Creditors: amounts falling due after one year	11			
<b>Net assets</b>		-42,534	-42,534	-58,573
<b>Funds of the Charity</b>				
Unrestricted funds	12	-42,534	-42,534	-42,534
<b>Restricted income funds</b>				
Endowment funds				
<b>Total funds</b>		-42,534	-42,534	-42,534

For the year 31/11/2022 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

*Imah Oliveira*

Mrs. Dinah Oliveira - 26/07/2023

<b>Tangible fixed assets</b>		
<b>Cost or valuation</b>		
	<b>Motor Vehicle £</b>	<b>Total £</b>
Balance brought forward	-	
Additions at 30/11/2022	13,008.00	13,008.00
Revaluations		
Disposals		
Transfers *		
<b>Balance carried forward</b>	<b>9,756.00</b>	<b>9,756.00</b>
<b>Accumulated depreciation and impairment provisions</b>		
	<b>Motor Vehicle £</b>	<b>Total £</b>
Balance brought forward	-	
Depreciation charge for year 2022	3,252.00	3,252.00
Impairment provisions		
Revaluations		
Disposals		
Transfers*		
<b>Balance carried forward ( November 2018)</b>	<b>3,252.00</b>	<b>3,252.00</b>
	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>Net book value at 30/11/2022</b>	<b>9,756.00</b>	<b>9,756.00</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 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.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 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, eg 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	2022	2021
		£	£
<b>Voluntary income</b>	Church Donations	170,784	170,598
	<b>Total</b>	<b>170,784</b>	<b>170,598</b>
<b>Investment income</b>	Bank Interest		
	<b>Total</b>	<b>170,784</b>	<b>170,598</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2022**

	Analysis	2022 £	2021 £
<b>Costs of generating voluntary income</b>	Hospitality	6,507	3,142
	Mission Aid		
	<b>Total</b>	<b>5,507</b>	<b>3,142</b>
<b>Fundraising trading costs</b>	Charitable expenses	15,003	20,327
	Offerings and donations	15,714	30,232
	<b>Total</b>	<b>30,717</b>	<b>50,559</b>
<b>Investment management costs</b>			
	<b>Total</b>		
<b>Charitable activities</b>	Travel	18,085	32,254
	<b>Total</b>	<b>18,085</b>	<b>32,254</b>
<b>Governance costs</b>	Accountancy and Consultancy	2,120	1,962
	<b>Total</b>	<b>2,120</b>	<b>1,962</b>
<b>Support cost</b>	Rent and rates	65,931	68,983
	Cleaning		
	Repairs and Renewals		
	Church maintenance	1,640	359
	Motor expenses	80	
	Church utility bills	1,250	4,380
	Motor repairs		
	Motor insurance		
	Advertising		
	Other expenses	303	369
	Director salary	14,000	12,000
	Bank charges		
	Fuel	288	1,073
	Insurance	2,638	1,224
	Penalties	292	75
	NIC ER	507	651
	Other General Supplies		
	Salary	1,000	
	Professional fees		
	Telephone	2,961	2,262
Training / Seminar	0	215	
Stationery & Office supplies	4,174	6,554	
Depreciation expenses	3,252		
<b>Total</b>	<b>98,316</b>	<b>98,145</b>	

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2022**

**9. Debtors**

n/a

**10-11. Creditors**

	Amounts falling due within one year	
	2022	2021
	£	£
<b>Loans and overdrafts</b>		-
<b>Trade creditors</b>		
<b>Amounts due to subsidiary and associated undertakings</b>	-	-
<b>Other creditors</b>	52,534	59,807
<b>Accruals and deferred income</b>	-	-
<b>Total</b>	<b>52,534</b>	<b>59,807</b>

**12. Movement of funds**

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	- 58,573	170,784	154,745	-	-	- 42,534
<b>Total Funds</b>	<b>- 58,573</b>	<b>170,784</b>	<b>154,745</b>	<b>-</b>	<b>-</b>	<b>- 42,534</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2022**

**13. Employees**

Employees		2022	2021
The parts of the charity in which the employees work	Fundraising		-
	Charitable Activities	1	1
	Governance		
	Other	-	
	<b>Total</b>	<b>1</b>	<b>1</b>

**14. Trustees Expenses**

	2021	2020
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£0	£0

**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

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30th November 2022**

**16. Granting**

n/a

**Dear Sirs,**

**We confirm the following information in connection with the financial statements for the year 30th November 2017 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 (9,756)**

**5. Debtors (£0,00)**

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

**6. Other Current Assets (£244)**

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 (£52,534)**

All know liabilities of material at 30th November 2022 are shown in the financial statements including the liability.

**8. Capital Commitments**

At 30th November 2022 there were no commitments for capital expenditure

**9. Contingent Liabilities**

No contingent liabilities existed on 30th November 2022.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30th November 2022**

**10. Post Balance Sheet events**

No events have occurred between 30th November 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 30th November 2022 are shown in the accounts.

**12. Other Related Party Transactions**

There were no other party related transactions during the year ended 30th November 2022.

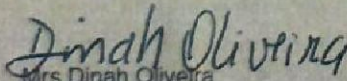
**13. Going concern**

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

  
Mrs Dinah Oliveira  
Trustee  
26/07/2023

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

England & Wales - Charity number 1149096

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# Accounts

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Charity Number: 1149096

MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC  
CHURCH LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30/11/2021

Company registered number: 06424907

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

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MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED  
CHARITY INFORMATION  
FOR THE YEAR ENDED 30th November 2021

TRUSTEES: Mrs Dinah Median dos Reis Souza Oliveira  
Mr. Marco Antonio de Oliveira  
Mrs. Rita Elsa Ismael Rodrigues da Costa

REGISTERED OFFICE: 21 Knightsbridge,  
3rd Floor, Office 5  
London  
SW1X 7LY

CHARITY NUMBER: 1149096

COMPANY REGISTERED NUMBER: 06424907

ACCOUNTANTS: Brondesbury Accountants  
1 College Yard,  
56 Winchester Avenue  
London  
NW6 7UA

LEGAL STATUS: Incorporated charity

GOVERNING INSTRUMENT: Memorandum & Articles of Association

## Trustees' report for the year ended 30th November 2021

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The trustees present their annual report and financial statements for the year ended 30th November 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.

### Transactions and financial position

The statement of financial activities shows a net loss of £15,464.

### Fixed Assets

Detailed of movements in the tangible assets used by the Charity are set out in the NOTES 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 30th November 2021

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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:


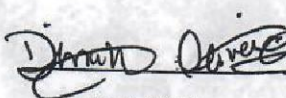
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial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

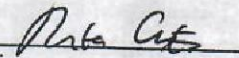
A resolution proposing that Rodolfo Basilio be reappointed as independent examiner will be put to the Annual General Meeting.

This report was approved by the trustees on 18/03/2022 and signed on its behalf by



Mrs Dinah Oliveira  
Trustee  
18/03/2022

Mr Marco Antonio de Oliveira  
Trustee  
18/03/2022



Mrs Rita Elsa da Costa  
Trustee  
18/03/2022

**Independent Examiner's Report**  
**To the trustees MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**

---

I report on the accounts of the church for the year ended 30th November 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 has 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  
Vertice Services  
18/03/2022

MINISTERIO PALAVRA GENUINA - CHRIST APOSTOLIC CHURCH LIMITED

Statement of Financial Activities

for the year ended 30/11/2021

	Notes	Unrestricted Funds £	2021	2020
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>	3			
Voluntary income		170,598	170,598	130,116
Activities for generating funds		-		
Investment income		-		
<b>Incoming resources from charitable activities</b>		-		
<b>Other incoming resources</b>				
<b>Total incoming resources</b>		<b>170,598</b>	<b>170,598</b>	<b>130,116</b>
<b>Resources expended</b>	4-7			
<b>Costs of Generating Funds</b>				
Costs of generating voluntary income		3,793	3,793	8,739
Fundraising trading costs		50,559	50,559	30,480
Investment management costs				
Charitable activities		32,254	32,254	8,268
Governance costs		0	0	
Support cost		99,456	99,456	87,174
<b>Total resources expended</b>		<b>186,062</b>	<b>186,062</b>	<b>134,661</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>-15,464</b>	<b>-15,464</b>	<b>-4,545</b>
<b>Gross transfers between funds</b>				
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>-15,464</b>	<b>-15,464</b>	<b>-4,545</b>
<b>Other recognised gains/(losses)</b>				
Gains and losses on revaluation of fixed assets for the charity's own use				
Gains and losses on investment assets				
<b>Net movement in funds</b>		<b>-15,464</b>	<b>-15,464</b>	<b>-4,545</b>
<b>Total funds brought forward</b>		<b>-43,109</b>	<b>-43,109</b>	<b>-38,564</b>
<b>Total funds carried forward</b>		<b>-58,573</b>	<b>-58,573</b>	<b>-43,109</b>

MINISTERIO PALAVRA GENUINA - CHRIST APOSTOLIC CHURCH LIMITED				
Balance Sheet as at				
30/11/2021				
	Notes	Unrestricted funds £	Total this year £	Total last year
<b>Fixed assets</b>				
Tangible assets	8			
<b>Total fixed assets</b>				
<b>Current assets</b>				
Debtors	9			
Cash at bank and in hand		1,234	1,234	908
<b>Total current assets</b>		1,234	1,234	908
Creditors: amounts falling due within one year	10	59,807	59,807	44,017
<b>Net current assets/(liabilities)</b>				
<b>Total assets less current liabilities</b>		-58,573	-58,573	-43,109
Creditors: amounts falling due after one year	11			
<b>Net assets</b>		-58,573	-58,573	-43,109
<b>Funds of the Charity</b>				
Unrestricted funds	12	-58,573	-58,573	-43,109
Restricted income funds				
Endowment funds				
<b>Total funds</b>		-58,573	-58,573	-43,109

For the year 31/11/2021 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. Marco Antonio de Oliveira 	18/03/2022

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 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.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 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, eg 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
		£	£
<b>Voluntary income</b>	Church Donations	170,598	130,116
	<b>Total</b>	<u>170,598</u>	<u>130,116</u>
<b>Investment income</b>	Bank Interest	0	0
	<b>Total</b>	<u>170,598</u>	<u>130,116</u>

**MINISTERIO PALAYRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2021**

	Analysis	2021 £	2020 £
<b>Costs of generating voluntary income</b>	Hospitality	3,142	8,739
	Mission Aid		
	<b>Total</b>	<b>3,142</b>	<b>8,739</b>
<b>Fundraising trading costs</b>	Charitable expenses	20,327	10,942
	Offerings and donations	30,232	19,536
	<b>Total</b>	<b>50,559</b>	<b>30,478</b>
<b>Investment management costs</b>			
	<b>Total</b>		
<b>Charitable activities</b>	Travel	32,254	7,653
	Speeding and parking fines		615
	<b>Total</b>	<b>32,254</b>	<b>8,268</b>
<b>Governance costs</b>	Accountancy and Consultancy	1,962	
	<b>Total</b>	<b>1,962</b>	<b>0</b>
<b>Support cost</b>	Rent and rates	68,983	55,591
	Cleaning		
	Repairs and Renewals		3,504
	Church maintenance	359	
	Motor expenses		16
	Church utility bills	4,380	3,402
	Motor repairs		
	Motor insurance		
	Advertising		291
	Other expenses	369	
	Director salary	12,000	12,000
	Bank charges		109
	Fuel	1,073	4,522
	Insurance	1,224	1,187
	Penalties	75	
	NIC ER	651	
	Other General Supplies		851
	Salary		
Professional fees		1,900	
Telephone	2,262	3,051	
Training / Seminar	215	647	
Stationery & Office supplies	6,554	43	
Depreciation expenses			
	<b>Total</b>	<b>98,145</b>	<b>87,174</b>

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2021**

**9. Debtors**  
n/a

**10-11. Creditors**

	Amounts falling due within one year	
	2021	2020
	£	£
<b>Loans and overdrafts</b>		-
<b>Trade creditors</b>	59,807	44,017
<b>Amounts due to subsidiary and associated undertakings</b>	-	-
<b>Other creditors</b>	-	-
<b>Accruals and deferred income</b>	-	-
<b>Total</b>	59,807	44,017

**12. Movement of funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	- 43,109.00	170,598.00	186,062.00	-	-	58,573.00
<b>Total Funds</b>	- 43,109.00	170,598.00	186,062.00	-	-	58,573.00

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30th November 2021**

**13. Employees**

Employees	This year Number	Last year Number
The parts of the charity in which the employees work		
Unpaid		-
Part-time / voluntary	1	1
Government		
Other	-	
<b>Total</b>	<b>1</b>	<b>1</b>

**14. Trustees Expenses**

	2021	2020
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£0	£0

**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

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30th November 2021**

**16. Granting**

n/a

Dear Sirs,

We confirm the following information in connection with the financial statements for the year 30th November 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**

N/A

**5. Debtors ( £0,00 )**

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

**6. Other Current Assets ( £1,234 )**

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 ( £59,807 )**

All know liabilities of material at 30th November 2021 are shown in the financial statements including the liability.

**8. Capital Commitments**

At 30th November 2021 there were no commitments for capital expenditure

**9. Contingent Liabilities**

No contingent liabilities existed on 30th November 2021.

**MINISTERIO PALAVRA GENUINA-CHRIST APOSTOLIC CHURCH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30th November 2021**

**10. Post Balance Sheet events**

No events have occurred between 30th November 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 30th November 2021 are shown in the accounts.

**12. Other Related Party Transactions**

There were no other party related transactions during the year ended 30th November 2021.

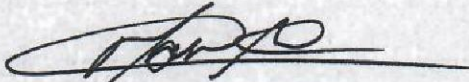
**13. Going concern**

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.

Yours faithfully



**Mr. Marco Antonio de Oliveira**  
Trustee  
21/04/2021