

**COMUNIDADE EVANGELICA DO AVIVAMENTO**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>th</sup> September 2023**

**CHARITY NUMBER: 1150082**

**COMUNIDADE EVANGELICA DO AVIVAMENTO**  
**FLAT 5**  
**6 BANK BUILDING**  
**HIGH STREET**  
**LONDON**  
**NW10 4LT**

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## **COMUNIDADE EVANGELICA DO AVIVAMENTO**

### **TRUSTEES' REPORT YEAR ENDED 30<sup>th</sup> September 2023**

The trustees are pleased to present their report for the year ended 30<sup>th</sup> September 2023 for the charity, Comunidade Evangelica Do Avivamento with charity number 1150082.

The Trustees of the charity are: Apostle Paulo Sergio Da Silva  
Mrs Marineide Caetano Da Silva  
Ms Sueli Fernanda Anastacio Silveira

The principal address of the charity is : Flat 5, 6 Bank Building  
High Street  
London, NW10 4LT

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity governing document is a declaration of trust that was executed 26<sup>th</sup> September 2011 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

### **OBJECTIVES AND ACTIVITIES**

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

### **ACHIEVMENTS AND PERFORMANCE**

The Organisation continues to hold successful services through the year in which individuals were developed on the principles and doctrines of the Christian faith. The organisation continues to hold several bible training conferences during the year in which individuals came from all around the country to attend. This has had good results in reaching and helping members of the community.

## **FINANCIAL REVIEW**

The income of the charity is above £27,000. This is a fair amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services in London.

## **FUTURE DEVELOPMENTS**

The church intends to continue to host its regular yearly conferences in UK as well as its media programs in the city of London. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

## **RESERVE POLICY**

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

## **RISK MANAGEMENT**

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

## **TRUSTEE RESPONSIBILITIES**

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

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

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

Approved by the Trustees on 8<sup>th</sup> November 2024 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

**COMUNIDADE EVANGELICA DO AVIVAMENTO**

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

**Respective responsibilities of trustees and examiner**

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

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

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

Chuks Ajuka Bsc(Man)FICB PMDip  
Fresh Fire Organisation  
Unit 5 Generator Business Centre  
95 Miles road  
Mitcham  
Surrey  
CR4 3FH

## **COMUNIDADE EVANGELICA DO AVIVAMENTO**

### **ACCOUNTS FOR THE YEAR ENDED 30th September 2023**

#### **1 Receipts & Payments Account (General Purpose Fund)**

<b>Income Receipts</b>	<b>£/ 2023</b>	<b>£/2022</b>
Tithes and Offerings	27854	31353
Other Income	67	0
<b>Total Receipts</b>	<b>27921</b>	<b>31353</b>
<b>Direct Charitable Expenditure</b>		
Hall Hire	3130	0
Refreshments	451	1719
Printing	0	93
Mission house rent	5653	11270
Pastors expenses	12000	12185
Admin	1150	249
Stationery	0	0
Welfare	0	3641
Bank charges	164	57
Charity Donation	9	1140
Internet	0	0
Church Supplies	5037	784
Travel	327	50
	<b>27921</b>	<b>31188</b>
<b>Other Expenditure</b>		
Rates	0	22
Instruments	0	412
	<b>0</b>	<b>434</b>
<b>Total Payments</b>	<b>27921</b>	<b>31622</b>
<b>Net Receipts/(Payments) for the year</b>	<b>0</b>	<b>-269</b>
<b>Cash Funds brought forward</b>	<b>2</b>	<b>271</b>
<b>Cash Funds at the end of the year</b>	<b>2</b>	<b>2</b>

## **COMUNIDADE EVANGELICA DO AVIVAMENTO**

### **2 Statements of Assets and Liabilities at 30th September 2023**

<b>Cash Funds</b>	<b>£/2023</b>	<b>Unrestricted Funds £/2022 £</b>
Bank	2	2
<b>Total Cash Funds</b>	<hr/> 271 <hr/>	<hr/> 2 <hr/>
<b>Assets Retained for the Charity's Own use</b>		
Musical Instruments	330	330
Equipments	701	701
	<hr/> 1031 <hr/>	<hr/> 1031 <hr/>
<b>Liabilities</b>		
Accounting fee	280	290

Approved by the Trustees and signed on their behalf:

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## **COMUNIDADE EVANGELICA DO AVIVAMENTO**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 30th September 2023**

#### **ACCOUNTING POLICIES**

##### **Basis of Accounting**

These accounts have been prepared on the receipts and payments basis under Charities Act 2011.

##### **Funds**

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

##### **Staff**

The church had no employee during the accounting year. All the other work of the organisation was undertaken by volunteers during the financial year.

##### **Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for public benefit. Details of how this is achieved are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.