

**ASSEMBLE OF GOD CHURCH PORTUGUESE MINISTRIES - PALOP**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**CHARITY NUMBER: 1157112**

**ASSEMBLE OF GOD CHURCH PORTUGUESE MINISTRIES - PALOP**  
**53 WINDMILL GROVE**  
**CROYDON**  
**CR0 2XL**

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## **ASSEMBLE OF GOD CHURCH PORTUGUESE MINISTRIES - PALOP**

### **TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> March 2021 for the charity, Assemble of God Church Portuguese Ministries - Palop with charity number 1157112.

The Trustees of the charity are: Pastor Jose Barata Junior  
Ms Laudineia Simoura  
Mr Jose Marques De Sa

The principal address of the charity is : 53 Windmill Grove  
Croydon  
Surrey CR0 2XL

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

The Charity governing document is a CIO – Foundation Constitution registered 19<sup>th</sup> May 2014. 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 held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation only held meetings online due to the pandemic

## **FINANCIAL REVIEW**

The income of the charity is £100. This is a lower 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 .

## **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 15<sup>th</sup> May 2023 and signed on their behalf by:

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Independent Examiner's Report  
To the Trustees

## **ASSEMBLE OF GOD CHURCH PORTUGUESE MINISTRIES - PALOP**

I report on the accounts of the church for the year ended 31<sup>st</sup> March 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 1993 Act.
- State whether particular matters have come to my attention.

### **Basis of Independent examiner's report**

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

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

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

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

FRESH FIRE ORGANISATION  
Generator Business Centre  
95 Miles road  
MITCHAM  
Surrey  
CR4 3FH

**ASSEMBLE OF GOD CHURCH PORTUGUESE**  
**MINISTRIES - PALOP**  
**ACCOUNTS FOR THE YEAR ENDED 31st March 2021**

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

**Income Receipts**

	£	£
	2021	2020
Church collections	100	2300
Interest	0	1
<b>Total Receipts</b>	<b>100</b>	<b>2301</b>

**Direct Chaitable Expenditure**

Rent	0	2600
Professional fees	0	0
Admin	100	0
	<b>100</b>	<b>2600</b>

**Other Expenditure**

	0	0
<b>Total Payments</b>	<b>100</b>	<b>2600</b>
<b>Net Receipts/(Payments) for the year</b>	<b>0</b>	<b>-299</b>
<b>Adjustments</b>		
Cash Funds brought forward	338	637
<b>Cash Funds at the end of the year</b>	<b>338</b>	<b>338</b>

**ASSEMBLE OF GOD CHURCH PORTUGUESE MINISTRIES**  
**PALOP**

**2 Statements of Assets and Liabilities at 31st March 2021**

<b>Cash Funds</b>	<b>Unrestricted Funds</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash and Bank	338	338
<b>Total Cash Funds</b>	<hr/> 338	<hr/> 338
<hr/>		
<b>Assets Retained for the Charity's Own use</b>		
Musical Instruments	199	199
Equipments	1124	1124
	<hr/> 1323	<hr/> 1323
<hr/>		
<b>Liabilities</b>		
Accounting fee	100	190

Approved by the Trustees and signed on their behalf:

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**ASSEMBLE OF GOD CHURCH PORTUGUESE**  
**MINISTRIES - PALOP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st March 2021**

**ACCOUNTING POLICIES**

**Basis of Accounting**

These accounts have been prepared on the receipts and payments basis under section 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 employees during the accounting year. All the 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.

**Adjustment**

This is a correction on the available funds in the charity at the time.