

FAMILY COMMUNITY CHURCH

England & Wales - Charity number 1159879

Details

Other names	CHRISTIAN FAMILY CHURCH - ASSEMBLIES OF GOD, CHRISTIAN FAMILY CHURCH - ASSEMBLIES OF GOD LIMITED, CHRISTIAN FAMILY CHURCH
Status	Registered
Legal form	Charitable company
Company number	08593863
Registered	2015-01-09
Register	View on the Charity Commission register

Contact

Address	130 Manor Road Mitcham Surrey CR4 1JE
Phone	07718162442
Email	carlosarrudauk@gmail.com

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH ATTACHED HERETO.

Activities: HOLDING REGULAR CHRISTIAN SERVICES TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£73,172	£75,423	-	-
2024-07-31	£70,910	£74,156	-	-
2023-07-31	£96,811	£100,183	-	-
2022-07-31	£59,833	£61,444	-	-
2021-07-31	£36,643	£49,488	-	-

Trustees

Name	Role	Appointed
PASTOR CARLOS ARRUDA	Chair	2013-07-25
ANDREIA REGINA TEXEIRA CARVALHO DE ARRUDA		2018-10-16
THARCIO DA SILVA BORBA		2022-03-26
VANESSA LOPES RIBEIRO		2023-06-25

FAMILY COMMUNITY CHURCH

England & Wales - Charity number 1159879

Accounts

FAMILY COMMUNITY CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2025

CHARITY NUMBER: 1159879

COMPANY NUMBER: 08593863

**FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2025**

ADDRESS FOR CORRESPONDENCE

130 MANOR ROAD
MITCHAM
SURREY
CR4 1JE

REGISTERED COMPANY NUMBER

08593863

REGISTERED CHARITY NUMBER

1159879

GOVERNING DOCUMENT

MEMORANDUM & ARTICLES OF ASSOCIATION
INCORPORATED 2ND JUL 2013, AMENDED 25/07/2013
AS AMENDED BY RESOULTION 04/11/2014

TRUSTEES/ DIRECTORS

Pastor Carlos Arruda
Mr Tharcio Da Silva Borba
Mrs Andreia Regina de Arruda
Mr Diogo Da Silva Macedo
Ms Vanessa Lopes Ribeiro

PRINCIPAL BANKERS

Barclays Bank
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

FAMILY COMMUNITY CHURCH
130 MANOR ROAD
MITCHAM
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FAMILY COMMUNITY CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST JULY 2025

The trustees are pleased to present their report for the year ended 31st July 2025 for the charity, Family Community Church with charity number 1159879.

The Trustees of the charity are: Pastor Carlos Arruda
Mr Tharcio Da Silva Borba
Mrs Andreia Regina De Arruda
Ms Vanessa Lopes Ribeiro

The principal address of the charity is: 130 Manor Road
Mitcham, Surrey
CR4 1JE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a Memorandum and Articles of Association that was incorporated 2nd July 2013 as amended on 25/07/2013 as amended by special resolution on 4/11/2014 as amended and registered at Companies house on 23/09/19. 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 is to advance the Christian religion for the benefit of the public in accordance with the statement of faith hereto attached.
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 meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The organisation had 3 branches of the church in Leicester, Birmingham and London. While in London they meet in 3 different locations. The Church went back to in person services.

FINANCIAL REVIEW

The income of the charity is above £70,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

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 build up and 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 15th April 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FAMILY COMMUNITY CHURCH

I report on the accounts of the church for the year ended 31st July 2025 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
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

FAMILY COMMUNITY CHURCH

Statement of Financial Activities for the year ended 31st July 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	2024
Incoming Resources from generated funds				
Donations and Legacies	2	73171	73171	60799
Investment income	3	1	1	1
		73172	73172	60800
Other Income		0	0	10110
Total Incoming Resources		73172	73172	70910
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	73,823	73,823	65392
Other	4	1600	1600	8764
Total Resources Expended		75,423	75,423	74156
Net movement in funds		-2,251	-2,251	-3246
Other recognised gains				
Reconciliation of Funds				
Total Funds brought forward		18715	18715	21961
Total Funds carried forward		16,464	16,464	18715

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FAMILY COMMUNITY CHURCH
Balance Sheet as at 31st July 2025

	Note	2025	2024
Fixed Assets		£	
Tangible fixed assets	5	6403	6921
		6403	6921
Current Assets			
Cash at bank and in hand		1301	3034
Debtors & prepayments		8760	8760
		10061	11794
Creditors: amounts falling due within one year			
Creditors & accruals	9	0	0
Net Current Assets		10061	11794
Net Assets		16464	18715
Unrestricted Funds			
General Fund		16464	18715
Other funds			
TOTAL FUNDS		16464	18715

(a) For the year ended 31st July 2025 Family Community Church was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 15th April 2026

And signed on their behalf by Pastor Carlos Arruda (Director)

Signature: _____

FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2025

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FAMILY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% straight line method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FAMILY COMMUNITY CHURCH

Notes to the accounts for year ended 31st July 2025

2 Voluntary Income

	Unrestricted Funds £	Total funds 2025 £	Total funds 2024
Donations	73171	73171	70909
Total	73171	73171	70909

3 Investment Income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank	1	1	1

4 Other

	Amount 2025/£	2024/£
Grants overseas	0	8764
Charity donation	1600	0
	1600	8764

5 Total Fixed Assets

	Plant & Machinery including Vehicles	Equipment Fixture & Fitt	Total
01/08/2024	18783	24247	43030
Disposals			
Additions	0	1083	1083
31/07/2025	18783	25330	44113
Depreciation			
01/08/2024	15878	20231	36109
Disposal			
Charge	581	1020	1601
31/07/2025	16459	21251	37710
NBV			
31/07/2025	2324	4079	6403
01/08/2024	2905	4016	6921

FAMILY COMMUNITY CHURCH
Notes to the accounts for year ended 31st JULY 2025

6 Cost of Activities in furtherance of Charity's Objectives

	2025/£	2024/£
Pastoral Services	0	0
Pastoral expenses	0	2495
Motor expenses	3345	4553
Travel & Substistence	4896	4452
Rates	137	195
Hotel	537	351
Accountancy fees	650	814
Depreciation	1601	1730
Stationary	1524	137
Ministers support	8572	49
Office charges	3760	5144
Card services	0	1322
Subscriptions	258	160
Outreach costs	1596	5285
Speakers expenses	2350	550
Hall hire	13479	11000
Hospitality	3372	4558
Advertising	4977	844
Professional fees	436	5000
Repairs & Maintenance	1188	1332
Marketing media	9423	2131
Insurance	1522	1683
Church Supplies	6674	2536
Telephone	133	0
Welfare	307	2858
Church events	2004	4329
Bank charges	122	497
Subscriptions	960	687
Music Services	0	700
Total	73823	65392

8 Staff Costs

	2025/£	2024/£
Salaries	0	0
Tax/NIC	0	0
Total	0	0

9 Creditors: amounts falling due within one year

	£	£
	2025	2024
Creditors	0	0

FAMILY COMMUNITY CHURCH

England & Wales - Charity number 1159879

Accounts

FAMILY COMMUNITY CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2024

CHARITY NUMBER: 1159879

COMPANY NUMBER: 08593863

**FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2024**

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REGISTERED CHARITY NUMBER

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Mr Diogo Da Silva Macedo
Ms Vanessa Lopes Ribeiro

PRINCIPAL BANKERS

Barclays Bank
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FAMILY COMMUNITY CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST JULY 2024

The trustees are pleased to present their report for the year ended 31st July 2024 for the charity, Family Community Church with charity number 1159879.

The Trustees of the charity are: Pastor Carlos Arruda
Mr Tharcio Da Silva Borba
Mrs Andreia Regina De Arruda
Mr Diogo da Silva Macedo
Ms Vanessa Lopes Ribeiro

The principal address of the charity is: 130 Manor Road
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The Charity governing document is a Memorandum and Articles of Association that was incorporated 2nd July 2013 as amended on 25/07/2013 as amended by special resolution on 4/11/2014 as amended and registered at Companies house on 23/09/19. 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 is to advance the Christian religion for the benefit of the public in accordance with the statement of faith hereto attached.
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 meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The organisation had 3 branches of the church in Leicester, Birmingham and London. While in London they meet in 3 different locations. The Church went back to in person services.

FINANCIAL REVIEW

The income of the charity is above £70,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

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 build up and 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 23rd April 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FAMILY COMMUNITY CHURCH

I report on the accounts of the church for the year ended 31st July 2024 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
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

FAMILY COMMUNITY CHURCH

Statement of Financial Activities for the year ended 31st July 2024

	Note	Unrestricted Funds £	Total Funds 2024 £	2023
Incoming Resources from generated funds				
Donations and Legacies	2	60799	60799	96810
Investment income	3	1	1	1
		60800	60800	96811
Other Income		10110	10110	0
Total Incoming Resources		70910	70910	96811
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	65,392	65,392	82699
Other	4	8764	8764	17484
Total Resources Expended		74,156	74,156	100183
Net movement in funds		-3,246	-3,246	-3372
Other recognised gains				
Reconciliation of Funds				
Total Funds brought forward		21961	21961	25333
Total Funds carried forward		18,715	18,715	21961

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FAMILY COMMUNITY CHURCH
Balance Sheet as at 31st July 2024

	Note	2024	2023
Fixed Assets		£	
Tangible fixed assets	5	6921	8215
		6921	8215
Current Assets			
Cash at bank and in hand		3034	5749
Debtors & prepayments		8760	7997
		11794	13746
Creditors: amounts falling due within one year			
Creditors & accruals	9	0	0
		11794	13746
Net Current Assets			
		11794	13746
Net Assets		18715	21961
Unrestricted Funds			
General Fund		18715	21961
Other funds		0	0
TOTAL FUNDS		18715	21961

(a) For the year ended 31st July 2024 Family Community Church was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 23rd April 2025

And signed on their behalf by Pastor Carlos Arruda (Director)

Signature: _____

FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2024

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FAMILY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% straight line method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FAMILY COMMUNITY CHURCH

Notes to the accounts for year ended 31st July 2024

2 Voluntary Income

	Unrestricted Funds £	Total funds 2024 £	Total funds 2023
Donations	70909	70909	96810
Total	70909	70909	96810

3 Investment Income

	Unrestricted Funds £	Total funds 2024/£	2023/£
Bank	1	1	1

4 Other

	Amount 2024/£	2023/£
Grants overseas	8764	17484
Grants individuals < £1,000	0	0
	8764	17484

5 Total Fixed Assets

	Plant & Machinery including Vehicles	Equipment Fixture & Fitt	Total
01/08/2023	18783	23811	42594
Disposals			
Additions	0	436	436
31/07/2024	18783	24247	43030
Depreciation			
01/08/2023	15152	19227	34379
Disposal			
Charge	726	1004	1730
31/07/2024	15878	20231	36109
NBV			
31/07/2024	2905	4016	6921
01/08/2023	3631	4584	8215

FAMILY COMMUNITY CHURCH

Notes to the accounts for year ended 31st JULY 2024

6 Cost of Activities in furtherance of Charity's Objectives

	2024/£	2023/£
Pastoral Services	0	0
Pastoral expenses	2495	4770
Motor expenses	4553	5523
Travel & Substistence	4452	6342
Rates	195	65
Hotel	351	10088
Accountancy fees	814	780
Depreciation	1730	2052
Stationary	137	1496
Ministers support	49	1740
Office charges	5144	145
Card services	1322	1785
Subscriptions	160	0
Outreach costs	5285	480
Speakers expenses	550	1450
Hall hire	11000	13589
Hospitality	4558	5259
Advertising	844	1007
Professional fees	5000	0
Repairs & Maintenance	1332	120
Marketing media	2131	450
Insurance	1683	1431
Church Supplies	2536	6650
Telephone	0	0
Welfare	2858	846
Church events	4329	16211
Bank charges	497	407
Subscriptions	687	13
Music Services	700	0
Total	65392	82699

8 Staff Costs

	2024/£	2023/£
Salaries	0	0
Tax/NIC	0	0
Total	0	0

9 Creditors: amounts falling due within one year

	£	£
	2024	2023
Creditors	0	0

FAMILY COMMUNITY CHURCH

England & Wales - Charity number 1159879

Accounts

FAMILY COMMUNITY CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2023

CHARITY NUMBER: 1159879

COMPANY NUMBER: 08593863

**FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2022**

ADDRESS FOR CORRESPONDENCE

130 MANOR ROAD
MITCHAM
SURREY
CR4 1JE

REGISTERED COMPANY NUMBER

08593863

REGISTERED CHARITY NUMBER

1159879

GOVERNING DOCUMENT

MEMORANDUM & ARTICLES OF ASSOCIATION
INCORPORATED 2ND JUL 2013, AMENDED 25/07/2013
AS AMENDED BY RESOULTION 04/11/2014

TRUSTEES/ DIRECTORS

Pastor Carlos Arruda
Mr Tharcio Da Silva Borba
Mrs Andreia Regina de Arruda
Mr Diogo Da Silva Macedo
Ms Vanessa Lopes Ribeiro

PRINCIPAL BANKERS

Barclays Bank
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

FAMILY COMMUNITY CHURCH
130 MANOR ROAD
MITCHAM
SURREY
CR4 1JE

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FAMILY COMMUNITY CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST JULY 2023

The trustees are pleased to present their report for the year ended 31st July 2023 for the charity, Family Community Church with charity number 1159879.

The Trustees of the charity are: Pastor Carlos Arruda
Mr Tharcio Da Silva Borba
Mrs Andreia Regina De Arruda
Mr Diogo da Silva Macedo
Ms Vanessa Lopes Ribeiro

The principal address of the charity is: 130 Manor Road
Mitcham, Surrey
CR4 1JE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a Memorandum and Articles of Association that was incorporated 2nd July 2013 as amended on 25/07/2013 as amended by special resolution on 4/11/2014 as amended and registered at Companies house on 23/09/19. 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 is to advance the Christian religion for the benefit of the public in accordance with the statement of faith hereto attached.
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 meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The organisation had 3 branches of the church in Leicester, Birmingham and London. While in London they meet in 3 different locations. The Church went back to in person services.

FINANCIAL REVIEW

The income of the charity is above £97,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

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 build up and 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 9th April 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FAMILY COMMUNITY CHURCH

I report on the accounts of the church for the year ended 31st July 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
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

FAMILY COMMUNITY CHURCH

Statement of Financial Activities for the year ended 31st July 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	2021
Incoming Resources from generated funds				
Donations and Legacies	2	96810	96810	51378
Investment income	3	1	1	7
		96811	96811	51385
Other Income		0	0	8448
Total Incoming Resources		96811	96811	59833
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	82,699	82,699	58125
Other	4	17484	17484	3319
Total Resources Expended		100,183	100,183	61444
Net movement in funds		-3,372	-3,372	-1611
Other recognised gains				
Reconciliation of Funds				
Total Funds brought forward		25333	25333	26944
Total Funds carried forward		21,961	21,961	25333

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FAMILY COMMUNITY CHURCH
Balance Sheet as at 31st July 2023

	Note	2023	2022
Fixed Assets		£	
Tangible fixed assets	5	8215	10054
		8215	10054
Current Assets			
Cash at bank and in hand		5749	9291
Debtors & prepayments		7997	5988
		13746	15279
Creditors: amounts falling due within one year			
Creditors & accruals	9	0	0
Net Current Assets		13746	15279
Net Assets		21961	25333
Unrestricted Funds			
General Fund		21961	25333
Other funds			
TOTAL FUNDS		21961	25333

(a) For the year ended 31st July 2023 Family Community Church was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 9th April 2023

And signed on their behalf by Pastor Carlos Arruda (Director)

Signature: _____

FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2023

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FAMILY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% straight line method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FAMILY COMMUNITY CHURCH

Notes to the accounts for year ended 31st July 2023

2 Voluntary Income

	Unrestricted Funds £	Total funds 2023 £	Total funds 2022
Donations	96810	96810	51378
Total	96810	96810	51378

3 Investment Income

	Unrestricted Funds £	Total funds 2023/£	2022/£
Bank	1	1	7

4 Other

	Amount 2023/£	2022/£
Grants overseas	17484	2539
Grants individuals < £1,000	0	780
	17484	3319

5 Total Fixed Assets

	Plant & Machinery including Vehicles	Equipment Fixture & Fitt	Total
01/08/2022	18783	23598	42381
Disposals			
Additions	0	213	213
31/07/2023	18783	23811	42594
Depreciation			
01/08/2022	14245	18082	32327
Disposal			
Charge	907	1145	2052
31/07/2023	15152	19227	34379
NBV			
31/07/2023	3631	4584	8215
01/08/2022	4538	5516	10054

FAMILY COMMUNITY CHURCH
Notes to the accounts for year ended 31st JULY 2023

6 Cost of Activities in furtherance of Charity's Objectives

	2023/£	2022/£
Pastoral Services	0	0
Pastoral expenses	4770	11847
Motor expenses	5523	5645
Travel & Substistence	6342	2914
Rates	65	0
Hotel	10088	0
Accountancy fees	780	805
Depreciation	2052	2513
Stationary	1496	2624
Ministers support	1740	0
Office charges	145	4333
Card services	1785	5230
Cleaning	0	24
Outreach costs	480	0
Speakers expenses	1450	150
Hall hire	13589	2512
Hospitality	5259	4758
Advertising	1007	810
Mission house expenses	0	0
Repairs & Maintenance	120	865
Marketing media	450	2251
Insurance	1431	1625
Church Supplies	6650	6581
Telephone	0	675
Welfare	846	1251
Church events	16211	38
Bank charges	407	292
Subscriptions	13	13
Postage	0	369
Total	82699	58125

8 Staff Costs

	2023/£	2022/£
Salaries	0	0
Tax/NIC	0	0
Total	0	0

9 Creditors: amounts falling due within one year

	£	£
	2023	2022
Creditors	0	0

FAMILY COMMUNITY CHURCH

England & Wales - Charity number 1159879

Accounts

FAMILY COMMUNITY CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2022

CHARITY NUMBER: 1159879

COMPANY NUMBER: 08593863

**FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2022**

ADDRESS FOR CORRESPONDENCE

130 MANOR ROAD
MITCHAM
SURREY
CR4 1JE

REGISTERED COMPANY NUMBER

08593863

REGISTERED CHARITY NUMBER

1159879

GOVERNING DOCUMENT

MEMORANDUM & ARTICLES OF ASSOCIATION
INCORPORATED 2ND JUL 2013, AMENDED 25/07/2013
AS AMENDED BY RESOULTION 04/11/2014

TRUSTEES/ DIRECTORS

Pastor Carlos Arruda
Mr Guilherme Barbosa
Mrs Andreia Regina de Arruda
Mr Diogo Da Silva Macedo
Ms Vanessa Lopes Ribeiro
Ms Ariele Aparecida Ferreira

PRINCIPAL BANKERS

Barclays Bank
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
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FAMILY COMMUNITY CHURCH
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FAMILY COMMUNITY CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST JULY 2021

The trustees are pleased to present their report for the year ended 31st July 2021 for the charity, Family Community Church with charity number 1159879.

The Trustees of the charity are: Pastor Carlos Arruda
Mr Guilherme Barbosa
Mrs Andreia Regina De Arruda
Mr Diogo da Silva Macedo
Ms Vanessa Lopes Ribeiro
Ms Ariele Aparecida Ferreira

The principal address of the charity is: 130 Manor Road
Mitcham, Surrey
CR4 1JE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a Memorandum and Articles of Association that was incorporated 2nd July 2013 as amended on 25/07/2013 as amended by special resolution on 4/11/2014 as amended and registered at Companies house on 23/09/19. 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 is to advance the Christian religion for the benefit of the public in accordance with the statement of faith hereto attached.
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 meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The organisation had 3 branches of the church in Leicester, Birmingham and London. While in London they meet in 3 different locations. The Church conducted all services online for the latter part of the financial year due to the pandemic.

FINANCIAL REVIEW

The income of the charity is above £59,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

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 build up and 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 30th March 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FAMILY COMMUNITY CHURCH

I report on the accounts of the church for the year ended 31st July 2022 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
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

FAMILY COMMUNITY CHURCH

Statement of Financial Activities for the year ended 31st July 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	2021
Incoming Resources from generated funds				
Donations and Legacies	2	51378	51378	26398
Investment income	3	7	7	2
		51385	51385	26400
Other Income		8448	8448	10243
Total Incoming Resources		59833	59833	36643
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	58,125	58,125	48132
Other	4	3319	3319	1356
Total Resources Expended		61,444	61,444	49488
Net movement in funds		-1,611	-1,611	-12845
Other recognised gains				
Reconciliation of Funds				
Total Funds brought forward		26944	26944	39789
Total Funds carried forward		25,333	25,333	26944

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FAMILY COMMUNITY CHURCH
Balance Sheet as at 31st July 2022

	Note	2022	2021
Fixed Assets		£	
Tangible fixed assets	5	10054	11874
		10054	11874
Current Assets			
Cash at bank and in hand		9291	15070
Debtors & prepayments		5988	0
		15279	15070
Creditors: amounts falling due within one year			
Creditors & accruals	9	0	0
Net Current Assets		15279	15070
Net Assets		25333	26944
Unrestricted Funds			
General Fund		25333	26944
Other funds			
TOTAL FUNDS		25333	26944

(a) For the year ended 31st July 2022 Family Community Church was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 30th March 2022

And signed on their behalf by Pastor Carlos Arruda (Director)

Signature: _____

FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2022

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FAMILY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% straight line method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FAMILY COMMUNITY CHURCH

Notes to the accounts for year ended 31st July 2022

2 Voluntary Income

	Unrestricted Funds £	Total funds 2022 £	Total funds 2021
Donations	51378	51378	26398
Total	51378	51378	26398

3 Investment Income

	Unrestricted Funds £	Total funds 2022/£	2021/£
Bank	0	0	0

4 Other

	Amount 2022/£	2021/£
Grants overseas	2539	1300
Grants individuals < £1,000	780	56
	3319	1356

5 Total Fixed Assets

	Plant & Machinery including Vehicles	Equipment Fixture & Fitt	Total
01/08/2021	18783	22905	41688
Disposals			
Additions	0	693	693
31/07/2022	18783	23598	42381
Depreciation			
01/08/2021	13111	16703	29814
Disposal			
Charge	1134	1379	2513
31/07/2022	14245	18082	32327
NBV			
31/07/2022	4538	5516	10054
01/08/2021	5672	6202	11874

FAMILY COMMUNITY CHURCH
Notes to the accounts for year ended 31st JULY 2022

6 Cost of Activities in furtherance of Charity's Objectives

	2022/£	2021/£
Pastoral Services	0	6024
Pastoral expenses	11847	0
Motor expenses	5645	2373
Travel & Substistence	2914	1010
PAYE	0	139
Hotel	0	0
Accountancy fees	805	585
Depreciation	2513	2968
Stationary	2624	2140
Ministers support	0	0
Office charges	4333	379
Card services	5230	1355
Cleaning	24	0
Professional fees	0	812
Speakers expenses	150	0
Hall hire	2512	3420
Hospitality	4758	0
Advertising	810	0
Mission house expenses	0	21137
Repairs & Maintenance	865	205
Marketing media	2251	1433
Insurance	1625	197
Church Supplies	6581	0
Telephone	675	0
Welfare	1251	946
Church events	38	2916
Bank charges	292	80
Subscriptions	13	13
Postage	369	0
Total	58125	48132

8 Staff Costs

	2022/£	2021/£
Salaries	0	6024
Tax/NIC	0	0
Total	0	6024

9 Creditors: amounts falling due within one year

	£	£
	2022	2021
Creditors	0	0

FAMILY COMMUNITY CHURCH

England & Wales - Charity number 1159879

Accounts

FAMILY COMMUNITY CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2021

CHARITY NUMBER: 1159879

COMPANY NUMBER: 08593863

**FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JULY 2021**

ADDRESS FOR CORRESPONDENCE

130 MANOR ROAD
MITCHAM
SURREY
CR4 1JE

REGISTERED COMPANY NUMBER

08593863

REGISTERED CHARITY NUMBER

1159879

GOVERNING DOCUMENT

MEMORANDUM & ARTICLES OF ASSOCIATION
INCORPORATED 2ND JUL 2013, AMENDED 25/07/2013
AS AMENDED BY RESOULTION 04/11/2014

TRUSTEES/ DIRECTORS

Pastor Carlos Arruda
Mr Guilherme Barbosa
Mrs Andreia Regina de Arruda

PRINCIPAL BANKERS

Barclays Bank
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
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FAMILY COMMUNITY CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST JULY 2021

The trustees are pleased to present their report for the year ended 31st July 2021 for the charity, Family Community Church with charity number 1159879.

The Trustees of the charity are: Pastor Carlos Arruda
Mr Guilherme Barbosa
Mrs Andreia Regina De Arruda

The principal address of the charity is: 130 Manor Road
Mitcham, Surrey
CR4 1JE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a Memorandum and Articles of Association that was incorporated 2nd July 2013 as amended on 25/07/2013 as amended by special resolution on 4/11/2014 as amended and registered at Companies house on 23/09/19. 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 is to advance the Christian religion for the benefit of the public in accordance with the statement of faith hereto attached. 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.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The organisation had 3 branches of the church in Leicester, Birmingham and London. While in London they meet in 3 different locations. The Church conducted all services online for the latter part of the financial year due to the pandemic.

FINANCIAL REVIEW

The income of the charity is above £36,000 and was from donations received from members. The church managed its expenses well. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

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 build up and 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 8th December 2021 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FAMILY COMMUNITY CHURCH

I report on the accounts of the church for the year ended 31st July 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 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
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

FAMILY COMMUNITY CHURCH

Statement of Financial Activities for the year ended 31st July 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	2020
Incoming Resources from generated funds				
Donations and Legacies	2	26398	26398	43443
Investment income	3	2	2	55
		26400	26400	43498
Other Income		10243	10243	31447
Total Incoming Resources		36643	36643	74945
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	48,132	48,132	94554
Other	4	1356	1356	3112
Total Resources Expended		49,488	49,488	97666
Net movement in funds		-12,845	-12,845	-22721
Other recognised gains				
Reconciliation of Funds				
Total Funds brought forward		39789	39789	62510
Total Funds carried forward		26,944	26,944	39789

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FAMILY COMMUNITY CHURCH
Balance Sheet as at 31st July 2021

	Note	2021	2020
Fixed Assets		£	
Tangible fixed assets	5	11874	14842
		11874	14842
Current Assets			
Cash at bank and in hand		15070	24947
Debtors & prepayments		0	0
		15070	24947
Creditors: amounts falling due within one year			
Creditors & accruals	9	0	0
Net Current Assets		15070	24947
Net Assets		26944	39789
Unrestricted Funds			
General Fund		26944	39789
Other funds		0	0
TOTAL FUNDS		26944	39789

(a) For the year ended 31st July 2021 Family Community Church was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 8th December 2021

And signed on their behalf by Pastor Carlos Arruda (Director)

Signature: _____

FAMILY COMMUNITY CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2021

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FAMILY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% straight line method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FAMILY COMMUNITY CHURCH

Notes to the accounts for year ended 31st July 2021

2 Voluntary Income

	Unrestricted Funds £	Total funds 2021 £	Total funds 2020
Donations	26398	26398	43443
Total	26398	26398	43443

3 Investment Income

	Unrestricted Funds £	Total funds 2021/£	2020/£
Bank	0	0	0

4 Other

	Amount 2021/£	2020/£
Grants overseas	1300	3112
Grants individuals < £1,000	56	0
	1356	3112

5 Total Fixed Assets

	Plant & Machinery including Vehicles	Equipment Fixture & Fitt	Total
01/08/2020	18783	22905	41688
Disposals			
Additions	0	0	0
31/07/2021	18783	22905	41688
Depreciation			
01/08/2020	11693	15153	26846
Disposal			
Charge	1418	1550	2968
31/07/2021	13111	16703	29814
NBV			
31/07/2021	5672	6202	11874
01/08/2020	7090	7752	14842

FAMILY COMMUNITY CHURCH
Notes to the accounts for year ended 31st JULY 2021

6 Cost of Activities in furtherance of Charity's Objectives

	2021/£	2020/£
Pastoral Services	6024	12000
Pastoral expenses	0	828
Motor expenses	2373	1321
Travel & Substistence	1010	12742
PAYE	139	1669
Hotel	0	705
Accountancy fees	585	793
Depreciation	2968	3710
Stationary	2140	2755
Ministers support	0	1170
Office charges	379	8384
Card services	1355	1304
Transport	0	902
Professional fees	812	130
Speakers expenses	0	400
Hall hire	3420	16895
Hospitality	0	823
Storage	0	150
Mission house expenses	21137	19450
Repairs & Maintenance	205	377
Marketing media	1433	4939
Insurance	197	185
Fuel	0	289
Telephone	0	340
Welfare	946	730
Church events	2916	792
Bank charges	80	462
Subscriptions	13	114
Hire of vehicles	0	195
Total	48132	94554

8 Staff Costs

	2021/£	2020/£
Salaries	6024	12000
Tax/NIC	0	0
Total	6024	12000

Trustee Pastor Carlos Arruda received remuneration of £6000 for services rendered to the organisation as Pastor.

9 Creditors: amounts falling due within one year

	£	£
	2021	2020
Creditors	0	0