

**IGREJA BATISTA EM MISSAO**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**CHARITY NUMBER: 1170720**

**IGREJA BATISTA EM MISSAO**  
**4 PETTITS CLOSE**  
**ROMFORD**  
**RM1 4EB**

**INDEX**

	<b><u>Page</u></b>
<b>Index</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 – 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Receipts and Payments Account</b>	<b>5</b>
<b>Statement of Assets and Liabilities</b>	<b>6</b>
<b>Notes on the financial Statements</b>	<b>7</b>

## **IGREJA BATISTA EM MISSAO**

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

The trustees are pleased to present their report for the year ended 31<sup>st</sup> October 2021 for the charity, IGREJA BATISTA EM MISSAO with charity number 1170720.

The Trustees of the charity are: Nayara Noiz Celino  
Milena Maria Lopes Sousa  
Larissa Rocha

The principal address of the charity is : 4 Pettits Close  
Romford  
RM1 4EB

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

The Charity governing document is a CIO – Foundation Constitution registered 12<sup>TH</sup> December 2016 as amended 25<sup>th</sup> July 2017. 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 regular worship meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation also continued to hold conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping the members of the community. The charity continues to support missionaries in various countries who are spreading the ethos of the Christian faith.

## **FINANCIAL REVIEW**

The income of the charity is above £27,000. This is a good 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 it uses for its meetings. The charity also supports charities in Pakistan and Africa.

## **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 has 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 13<sup>th</sup> December 2022 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees

## **IGREJA BATISTA EM MISSAO**

I report on the accounts of the church for the year ended 31<sup>ST</sup> October 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  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

## **IGREJA BATISTA EM MISSAO**

### **ACCOUNTS FOR THE YEAR ENDED 31st October 2022**

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

<b>Income Receipts</b>	<b>£/2022</b>	<b>£/2021</b>
Donations	21222	20995
Interest	3	2
Gift Aid claim	6752	1730
<b>Total Receipts</b>	<b>27977</b>	<b>22727</b>
<b>Direct Charitable Expenditure</b>		
Visiting Speakers Expenses	735	780
Pastors services	10400	4050
Church Rent	7850	7025
Stationary	0	165
Refreshments	0	0
Ministry expenses	52	0
Missions	4824	4952
Welfare	56	0
Accounting Services	668	468
Office Supplies	16	21
Decorations	190	0
Professional fees	1936	0
Media services	154	119
Insurance	385	181
Charity donations	0	405
Transport	5	0
Repairs	0	0
Events		1448
	<b>27271</b>	<b>19614</b>
<b>Other Expenditure</b>		
Equipment	0	0
Instruments	0	350
Webhosting	0	0
	<b>0</b>	<b>350</b>
<b>Total Payments</b>	<b>27271</b>	<b>19964</b>
<b>Net Receipts/(Payments) for the year</b>	<b>706</b>	<b>2763</b>
<b>Cash Funds brought forward</b>	<b>5281</b>	<b>2518</b>
<b>Cash Funds at the end of the year</b>	<b>5987</b>	<b>5281</b>

## **IGREJA BATISTA EM MISSAO**

### **2 Statements of Assets and Liabilities at 31st October 2022**

#### **Monetary Assets**

##### **Cash Funds**

##### **Unrestricted Funds**

**£/2022      £/2021**

Cash at hand and in bank	5325	5255
--------------------------	------	------

##### **Total Cash Funds**

5325	5255
------	------

#### **Assets Retained for the**

#### **Charity's Own use**

##### **Non-monetary Assets and Liabilities**

Musical Instruments	596	745
---------------------	-----	-----

Equipments	170	212
------------	-----	-----

Fixtures & Fittings	0	0
---------------------	---	---

766	957
-----	-----

##### **Liabilities**

Other liabilities	597	845
-------------------	-----	-----

##### **NET ASSETS**

5494	5367
------	------

These accounts were approved by the trustees and signed on their behalf by:

Larissa Rocha

## **IGREJA BATISTA EM MISSAO**

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

#### **FOR THE YEAR ENDED 31st October 2022**

#### **ACCOUNTING POLICIES**

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

These accounts have been prepared on the receipts and payments basis with all revenue and expenses shown on a cash basis. Non-monetary assets are shown at estimates of the value at the end of the year.

##### **Funds**

The CIO has a general unrestricted fund that receives voluntary donations from attendants at the services.

The CIO has no outstanding guarantees to third parties no any debts secured on the asstes of the CIO

##### **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.

##### **Depreciation**

Depreciation is calculated at 20% reducing balance method