

Charity number: 1183376  
Company number: 1183376  
(England and Wales)

COMUNIDADE BIBLICA MISSIONARIA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 May 2022

COMUNIDADE BIBLICA MISSIONARIA

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# COMUNIDADE BIBLICA MISSIONARIA

## Report of the Trustees For the year ended 31 May 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 May 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	COMUNIDADE BIBLICA MISSIONARIA
<b>Charity registration number</b>	1183376
<b>Company registration number</b>	1183376
<b>Principal address</b>	89A Rushey Green London SE6 4AF

#### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Graciele Daleprane  
Elaine Cortat da Silva  
Paulo Cesar da Silva

#### Independent examiners

SJPR Accountants Ltd  
225 Capham Road  
London  
SW9 9BE

Approved by the Board of Trustees and signed on its behalf by



Graciele Daleprane

COMUNIDADE BIBLICA MISSIONARIA  
Independent Examiners Report to the Trustees  
For the year ended 31 May 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

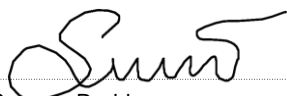
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sansao Rodrigues

SJPR Accountants Ltd  
225 Capham Road  
London  
SW9 9BE

02 September 2022

COMUNIDADE BIBLICA MISSIONARIA  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 May 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	89,240	71,522
<b>Total</b>		<b>89,240</b>	<b>71,522</b>
<b>Expenditure on:</b>			
Raising funds	3	(71,167)	(37,752)
Charitable activities	4/5	(21,760)	(14,783)
<b>Total</b>		<b>(92,927)</b>	<b>(52,535)</b>
<b>Net income/expenditure</b>		<b>(3,687)</b>	<b>18,987</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		22,704	3,717
<b>Total funds carried forward</b>		<b>19,017</b>	<b>22,704</b>

**COMUNIDADE BIBLICA MISSIONARIA**  
**Statement of Financial Position**  
**As at 31 May 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		19,017	22,704
		<b>19,017</b>	<b>22,704</b>
<b>Net current assets</b>		<b>19,017</b>	<b>22,704</b>
<b>Total assets less current liabilities</b>		<b>19,017</b>	<b>22,704</b>
<b>Net assets</b>		<b>19,017</b>	<b>22,704</b>
<b>The funds of the charity</b>			
Unrestricted income funds	10	19,017	22,704
<b>Total funds</b>		<b>19,017</b>	<b>22,704</b>

For the year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- 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 trustees 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Graciele Dalephane

# COMUNIDADE BIBLICA MISSIONARIA

## Notes to the Financial Statements For the year ended 31 May 2022

### 1. Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

COMUNIDADE BIBLICA MISSIONARIA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Going concern

### 2. Income from donations and legacies

	2022 £	2021 £
<b>Unrestricted funds</b>		
Donations received	89,240	71,522
	<b>89,240</b>	<b>71,522</b>

### 3. Expenditure on generating donations and legacies

	2022 £	2021 £
<b>Unrestricted funds</b>		
Donations	63,041	33,969
Subscriptions	5,570	2,045
Sponsorships	-	1,445
Support costs	2,556	293
	<b>71,167</b>	<b>37,752</b>

### 4. Costs of charitable activities by fund type

	2022 £	2021 £
<b>Unrestricted funds</b>		
Support costs	21,760	14,783

COMUNIDADE BIBLICA MISSIONARIA  
Notes to the Financial Statements Continued  
For the year ended 31 May 2022

**5. Costs of charitable activities by activity type**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Support costs</b>		
Activity 1	21,760	14,783

**6. Analysis of support costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Activity 1</b>		
Management	624	-
Governance costs	23,692	15,076
	<u><b>24,316</b></u>	<u><b>15,076</b></u>

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy fees	2,160	2,076
	<u><u>2,160</u></u>	<u><u>2,076</u></u>

**8. Particulars of employees**

	<b>2022</b>	<b>2021</b>
Employees	0	0
	<u><b>0</b></u>	<u><b>0</b></u>

**9. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.



COMUNIDADE BIBLICA MISSIONARIA  
Notes to the Financial Statements Continued  
For the year ended 31 May 2022

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 01/06/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/05/2022 £
<i>General</i>				
Donations	22,704	89,240	(92,927)	19,017
	<b>22,704</b>	<b>89,240</b>	<b>(92,927)</b>	<b>19,017</b>

**Unrestricted Funds - Previous year**

	Balance at 01/06/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/05/2021 £
<i>General</i>				
Donations	3,717	71,522	(52,535)	22,704
	<b>3,717</b>	<b>71,522</b>	<b>(52,535)</b>	<b>22,704</b>

**Purpose of unrestricted Funds**

Donations

TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT THROUGHOUT ENGLAND AND WALES THROUGH THE RELIEF OF SUFFERING AND HARDSHIP AND TO PROMOTE AND PRESERVE SPIRITUAL AND GOOD PHYSICAL HEALTH AND WELL-BEING BY THE PROVISION OF CHRISTIAN TEACHING INCLUDING, BUT WITHOUT LIMITATION, THE PROVISION OF COUNSELLING AND SUPPORT TO SUCH PEOPLE AND COMMUNITIES, WITHOUT REGARD TO THEIR AGE, CONDITION OR RELIGION AS TRUSTEES FROM TIME TO TIME MY THINK FIT

**11. Analysis of net assets between funds**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
Donations	19,017	19,017
	<b>19,017</b>	<b>19,017</b>

COMUNIDADE BIBLICA MISSIONARIA  
Notes to the Financial Statements Continued  
For the year ended 31 May 2022

Previous year

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
Donations	22,704	22,704
	<b>22,704</b>	<b>22,704</b>

COMUNIDADE BIBLICA MISSIONARIA  
Detailed Statement of Financial Activities  
For the year ended 31 May 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	89,240	71,522
	<b>89,240</b>	<b>71,522</b>
<b>Total incoming resources</b>	<b>89,240</b>	<b>71,522</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations	(63,041)	(33,969)
Subscriptions	(5,570)	(2,045)
Sponsorships	-	(1,445)
	<b>(68,611)</b>	<b>(37,459)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(624)	-
	<b>(624)</b>	<b>-</b>
<b>Governance costs</b>		
Governance costs	(2,556)	(293)
Governance costs	(21,136)	(14,783)
	<b>(23,692)</b>	<b>(15,076)</b>
<b>Total resources expended</b>	<b>(92,927)</b>	<b>(52,535)</b>
<b>Net Expenditure</b>	<b>(3,687)</b>	<b>18,987</b>