

COMUNIDADE BIBLICA MISSIONARIA

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 May 2023

TRUSTEES' REPORT.....

INDEPENDENT EXAMINER'S REPORT.....

STATEMENT OF FINANCIAL ACTIVITIES.....

BALANCE SHEET.....

NOTES TO THE FINANCIAL STATEMENTS.....

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 2023.

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).

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity: COMUNIDADE BIBLICA MISSIONARIA

Charity registration number: 1183376

Company registration number: 1183376

Principal address: 89A Rushey Green London SE6 4AF

Independent examiners

SJPR Accountants Ltd

225 Clapham Road London SW9 9BE

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 Clapham Road London SW9 9BE

- I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2023. 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

For the year ended 31 May 2023 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,

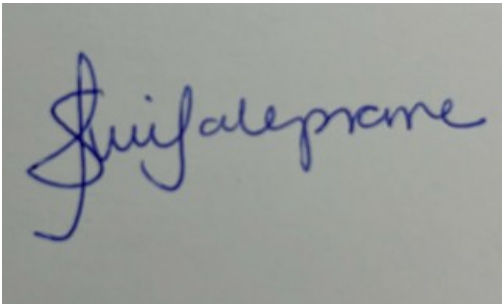
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Income and endowments from:				
Donations and legacies	2	86,727.18	86,727.18	87,396.45
Investments	3	(12,880.00)	(12,880.00)	-
Total		73,847.18	73,847.18	87,396.45
Resources expended				
Expenditure on:				
Raising funds	4	36,686.32	36,686.32	22,794.75
Charitable activities	5	47,793.90	47,793.90	62,607.48
Other	7	827.28	827.28	5,681.31
Total		85,307.51	85,307.51	91,083.54
Net income/(expenditure) before investment gains/(losses)		(11,460.33)	(11,460.33)	(3,687.09)
Net income/(expenditure)		(11,460.33)	(11,460.33)	(3,687.09)
Net movement in funds		(11,460.33)	(11,460.33)	(3,687.09)
Reconciliation of funds:				
Total funds brought forward		19,016.63	19,016.63	
Total funds carried forward		7,556.30	7,556.30	(3,687.09)

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Current assets				
Cash at bank and in hand	8	7,556.30	7,556.30	19,016.63
Total current assets		7,556.30	7,556.30	19,016.63
Total net assets or liabilities		7,556.30	7,556.30	19,016.63
Funds of the Charity				
Unrestricted funds	9	7,556.30	7,556.30	19,016.63
Restricted income funds	9		-	-
Endowment funds	9		-	-
Total funds		7,556.30	7,556.30	19,016.63

The financial statements were approved by the Board on 13-Feb-2024 and signed on its behalf by:



Graciele Daleprane
Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Change of accounting policy

These accounts have been prepared to give a ‘true and fair’ view

1.5 Changes to accounting estimates

No data, however, if client enters any data it should be appeared in the report

1.6 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.7 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.8 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.9 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	86,727.18	-	-	86,727.18	89,239.44
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	(1,842.99)
	86,727.18	-	-	86,727.18	87,396.45

3 Income from Investments

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
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	£	£	£	£	£
Rental and leasing income	(12,880.00)	-	-	(12,880.00)	-
	(12,880.00)	-	-	(12,880.00)	-

4 Expenditure on Raising Funds

	Total funds 2023	Total funds 2022
Analysis	£	£
Staging fundraising events	6,683.00	-
Fundraising agents	4,961.35	-
Advertising, marketing, direct mail and publicity	5,726.35	-
Rent collection, property repairs and maintenance charges	-	12,115.00
Staff costs	7,530.72	-
Support Costs	11,784.90	10,679.75
	36,686.32	22,794.75

5 Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Charity management & administartio	34,029.00	-
Charity running cost	-	2,798.00
Cost of services	-	908.52
Donations	-	45,015.22
Legal/professional fees	-	421.61
Staff costs	-	624.38
Support Costs	13,764.90	12,839.75

47,793.90

62,607.48

6 Support Costs

Total funds 2023

Total funds 2022

Analysis

£

£

Advertising and marketing	-	436.01
Staff costs	-	12,797.12
Purchases	12,695.52	5,570.44
Travel Expenses	10,874.29	2,555.93
Governance Costs		
Accountants fees	1,980.00	2,160.00
	25,549.81	23,519.50

7 Other Expenditure

Unrestricted funds

Restricted income funds

Endowment funds

Total funds 2023

Total funds 2022

Analysis

£

£

£

£

£

Other Expenditure	-	-	-	-	3,350.63
Equipment	-	-	-	-	1,442.00
Utilities	827.28	-	-	827.28	888.68
	827.28	-	-	827.28	5,681.31

8 Cash at bank and in hand

Total funds 2023

Total funds 2022

£

£

Barclays	6,496.38	17,526.40
Barclays 2	1,059.92	1,450.77
Cash in Hand	-	39.46
	7,556.30	19,016.63

9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	(3,687.09)	87,396.45	(91,083.54)	-	-	(7,374.18)
Unrestricted General Funds	22,703.72	-	-	-	-	22,703.72
Total	19,016.63	87,396.45	(91,083.54)	-	-	15,329.54

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	-	87,396.45	(91,083.54)	-	-	(3,687.09)
Unrestricted General Funds	22,703.72	-	-	-	-	22,703.72
Total	22,703.72	87,396.45	(91,083.54)	-	-	19,016.63

9.3 Transfers between funds**This Year**

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

Amount
£

Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-