

COMUNIDADE BIBLICA MISSIONARIA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2025

COMUNIDADE BIBLICA MISSIONARIA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MAY 2025

Trustee	GRACIELE DALEPRANE
Charity Number	1183376
Registered Office	89A Rushey Green London SE6 4AF

COMUNIDADE BIBLICA MISSIONARIA

CONTENTS

FOR THE YEAR ENDED 31 MAY 2025

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

COMUNIDADE BIBLICA MISSIONARIA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	95,962.06	95,962.06	109,695.11
Total		95,962.06	95,962.06	109,695.11
Expenditure on:				
Raising funds	3	28,103.16	28,103.16	21,973.48
Charitable activities	4	52,260.80	52,260.80	79,901.48
Other	6	742.80	742.80	740.16
Total		81,106.76	81,106.76	102,615.12
Net income		14,855.30	14,855.30	7,079.99
Net movement in funds		14,855.30	14,855.30	7,079.99
Reconciliation of funds:				
Total funds brought forward		15,329.54	15,329.54	15,329.54
Total funds carried forward		30,184.84	30,184.84	22,409.53

COMUNIDADE BIBLICA MISSIONARIA

BALANCE SHEET

FOR THE YEAR ENDED 31 MAY 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Current assets				
Cash at bank and in hand	7	14,855.30	14,855.30	7,079.99
Total current assets		14,855.30	14,855.30	7,079.99
Total net assets		14,855.30	14,855.30	7,079.99
Funds of the Charity				
Unrestricted funds	8	30,184.84	30,184.84	15,329.54
Restricted funds	8		-	-
Endowment funds	8		-	-
Total funds		30,184.84	30,184.84	15,329.54

The financial statements were approved by the trustees on 23 February 2026 and signed on its behalf by:

GRACIELE DALEPRANE

Trustee

Date : **23 February 2026**

COMUNIDADE BIBLICA MISSIONARIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

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.

1.1 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.

1.2 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.

1.3 Change of accounting policy

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

1.4 Changes to accounting estimates

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

1.5 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 order 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.

1.6 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.

1.7 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.

1.8 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

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	95,962.06	95,962.06	102,793.44
Membership subscriptions and sponsorships which are in substance donations	-	-	6,901.67
Total	95,962.06	95,962.06	109,695.11

3. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Advertising, marketing, direct mail and publicity	575.00	575.00	100.00
Rent collection, property repairs and maintenance charges	8,930.00	8,930.00	6,800.00
Total	9,505.00	9,505.00	6,900.00
Support Costs	18,598.16	18,598.16	15,073.48
	28,103.16	28,103.16	21,973.48

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Charity management & administration	31,642.63	31,642.63	27,600.00
Cost of services	-	-	5,433.00
Donations	-	-	15,507.88
Legal/professional fees	700.00	700.00	2,400.00
Staff costs	-	-	12,797.12
Courier and Delivery Services	-	-	550.00
Total	32,342.63	32,342.63	64,288.00
Support Costs	19,918.16	19,918.16	15,613.48
	52,260.80	52,260.80	79,901.48

5. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Purchases	10,789.00	23,072.53
Contractors	18,744.79	-
Travel Expenses	4,385.25	6,379.99
Meals	2,805.08	-
Insurance	472.21	694.44
Governance Costs		
Accountants fees	1,320.00	540.00
	38,516.33	30,686.96

6. Other Expenditure

	Unrestricted funds	Total funds 2025	Total funds 2024
Analysis	£	£	£
Utilities	742.80	742.80	740.16
Total	742.80	742.80	740.16

7. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Barclays	14,855.30	7,079.99
Total	14,855.30	7,079.99

8. Charity funds

8.1 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	(7,374.18)	95,962.06	81,106.76	-	-	7,481.12
Unrestricted General Funds	22,703.72	-	-	-	-	22,703.72

8.2 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	(7,374.18)	-	-	-	-	(7,374.18)
Unrestricted General Funds	22,703.72	-	-	-	-	22,703.72

8.3 Designated funds

This year

Planned use	Purpose of the designation	Amount
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Last year

Planned use	Purpose of the designation	Amount
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