

# WORLDWIDE CHURCH OF THE POWER OF GOD

England & Wales · Charity number 1189713

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-05-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 18e High Road  
London  
NW10 2QD

**Phone** 07799519520

**Email** [pr.napoli@hotmail.com](mailto:pr.napoli@hotmail.com)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

**Activities:** HOLDING REGULAR WORSHIP SERVICES TO PROMOTE THE CHRISTIAN FAITH IN THE COMMUNITY.

## Classification

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

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£25,406	£26,608	-	-
2024-05-31	£33,536	£33,990	-	-
2023-05-31	£25,403	£24,376	-	-
2022-05-31	£38,378	£39,963	-	-
2021-05-31	£40,619	£38,481	-	-

## Trustees

Name	Role	Appointed
<b>BRUNO BATISTA FOJO</b>	Chair	2022-01-01
CARLOS EDUARDO NAPOLI DA SILVA BISHOP		2020-05-10
EMA DA GRACE COSTA		2022-04-10
FRANCA FRANCO JUNIOR FRANCOIS		2021-05-10
LUCRECIA ALEXANDRE SILVESTRE DUARTE		2022-04-13

**WORLDWIDE CHURCH OF THE POWER OF GOD**

England & Wales - Charity number 1189713

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# Accounts

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**WORLDWIDE CHURCH OF THE POWER OF GOD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MAY 2025**

**CHARITY NUMBER: 1189713**

**WORLDWIDE CHURCH OF THE POWER OF GOD  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> MAY 2025**

**ADDRESS FOR CORRESPONDENCE**

18E HIGH ROAD  
LONDON  
NW10 2QD

**REGISTERED CHARITY NUMBER**

1189713

**GOVERNING DOCUMENT**

CIO – FOUNDATION  
REGISTERED 29<sup>th</sup> MAY 2020

**TRUSTEES/ DIRECTORS**

Ms Ema Da Graca Costa  
Mr Bruno Batista Fojo  
Bishop Carlos Eduardo Napoli Da Silva  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Franca Franco Junior Francois

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
London  
WC1B5HA

**INDEPENDENT EXAMINER**

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**18E HIGH ROAD**  
**LONDON**  
**NW10 2QD**

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# **WORLDWIDE CHURCH OF THE POWER OF GOD**

## **TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MAY 2025**

The trustees are pleased to present their report for the year ended 31<sup>ST</sup> May 2025 for the charity, Worldwide Church of the Power of God with charity number 1189713

The Trustees of the charity are: Mr Carlos Eduardo Napoli Da Silva  
Ms Ema Da Graca Costa  
Mr Franca Franco Junior Francois  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Bruno Batista Fojo

The principal address of the charity is : 18E High road  
London  
NW10 2QD

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

The Charity governing document is a CIO- Foundation constitution that was registered from 29<sup>th</sup> May 2020. 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 the advancement of the Christian faith in accordance with the Statement of Beliefs the United Kingdom. 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. This has had a positive effect in increasing the number of attendants who come for the meetings. The community has benefited from the activities of the church especially those who have been facing challenges in their lives that have received support and care from the charity.

## **FINANCIAL REVIEW**

The income of the charity is above £25,000 and was from donations received from members. The church used a lot of this to cover the rent of its building and payment for pastoral services where ongoing support was provided for parishioners. 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 16<sup>th</sup> March 2026 and signed on their behalf by:

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Independent Examiner's Report  
To the Trustees

**WORLDWIDE CHURCH OF THE POWER OF GOD**

I report on the accounts of the church for the year ended 31<sup>st</sup> May 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
- (10) 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

**WORLDWIDE CHURCH OF THE POWER OF GOD**

**Statement of Financial Activities for the year ended 31st May 2025**

	Note	Unrestricted	Total Funds	
		Funds	2025	2024
Incoming Resources from generated funds		£	£	£
Donations and Legacies	2	25406	25406	33536
Investment income	3	0	0	0
		25406	25406	33536
Other Income		0	0	0
<b>Total Incoming Resources</b>		25406	25406	33536
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	26,608	26,608	33990
Other	4			
<b>Total Resources Expended</b>		26,608	26,608	33990
<b>Net movement in funds</b>		<b>-1,202</b>	<b>-1,202</b>	<b>-454</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		4689	4689	5143
<b>Total Funds carried forward</b>		<b>3,487</b>	<b>3,487</b>	<b>4,689</b>

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.

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Balance Sheet as at 31st May 2025**

	Note	2025	2024
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	1400	1749
		1400	1749
<b>Current Assets</b>			
Cash at bank and in hand		2567	3420
Debtors & prepayments		0	0
		2567	3420
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	9	480	480
		2087	2940
<b>Net Current Assets</b>		2087	2940
<b>Net Assets</b>		3487	4689
<b>Unrestricted Funds</b>			
General Fund		3487	4689
		3487	4689
<b>TOTAL FUNDS</b>		3487	4689

Approved by board of Trustees on 16th March 2026

And signed on their behalf by Mr Carlos Eduardo Napoli Silva (Director)

Signature: \_\_\_\_\_

**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>TH</sup> MAY 2025**

**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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>th</sup> MAY 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% reducing balance method.

*Debtors*

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Accounts for the year ended 31th May 2025**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2025 £	Total funds 2024 £
Church collections			
Donations	25406	25406	33536
<b>Total</b>	<b>25406</b>	<b>25406</b>	33536

**3 Investment income**

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	<b>0</b>	<b>0</b>	0

**4 Other**

	Amount 2025/£	2024/£
Mission expenses	0	0
Grants to Individuals < £1000	0	0
Welfare	0	0
	<b>0</b>	0

**5 Tangible Fixed Assets**

	Fix & Fitt £	Instrument £	Equipment £	Total 2025 £
<b>Cost</b>				
At 01/06/2024	1663	655	5287	7605
Additions	0	0	0	0
At 31/05/2025	<b>1663</b>	<b>655</b>	<b>5287</b>	<b>7605</b>
<b>Depreciation</b>				
At 01/06/2024	1215	503	4138	5856
charge for the year	89	30	230	349
At 31/05/2025	<b>1304</b>	<b>533</b>	<b>4368</b>	<b>6205</b>
<b>Net Book Value at 31/05/2025</b>	<b>359</b>	<b>122</b>	<b>919</b>	<b>1400</b>
Net Book Value at 01/06/2024	448	152	1149	1749

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Notes to the accounts for year ended 31st MAY 2025**

**6 Charitable Activities**

	2025/£	2024/£
Rent of building	19200	14400
Pastoral services	3200	16067
Depreciation	349	436
Church events	0	0
Supplies	0	82
Telephone/Internet	216	318
Mission house costs	0	0
Refreshments	0	0
Light & Heat	2897	1907
Professional fees	480	480
Repairs	0	0
Rates	266	300
Insurance	0	0

<b>Total</b>	<b>26608</b>	<b>33990</b>
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<b>8 Debtors</b>	2025/£	2024/£
Debtors		
Total	<b>0</b>	<b>0</b>

**Trustee Remuneration**

No employee earned more than £20,000 p.a.  
 Trustee Carlos Napoli Da Silva received remuneration of £3200 for services rendered to charity for Pastoral Services

**9 Creditors: amounts falling due within one year**

	2025/£	2024/£
Creditors		
Independent exam	480	480
Total	480	480

**WORLDWIDE CHURCH OF THE POWER OF GOD**

England & Wales - Charity number 1189713

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# Accounts

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**WORLDWIDE CHURCH OF THE POWER OF GOD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MAY 2024**

**CHARITY NUMBER: 1189713**

**WORLDWIDE CHURCH OF THE POWER OF GOD  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> MAY 2024**

**ADDRESS FOR CORRESPONDENCE**

18E HIGH ROAD  
LONDON  
NW10 2QD

**REGISTERED CHARITY NUMBER**

1189713

**GOVERNING DOCUMENT**

CIO – FOUNDATION  
REGISTERED 29<sup>th</sup> MAY 2020

**TRUSTEES/ DIRECTORS**

Ms Ema Da Graca Costa  
Mr Bruno Batista Fojo  
Bishop Carlos Eduardo Napoli Da Silva  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Franca Franco Junior Francois

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
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WC1B5HA

**INDEPENDENT EXAMINER**

FRESH FIRE ORGANISATION  
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95 MILES ROAD  
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CR4 3FH

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**18E HIGH ROAD**  
**LONDON**  
**NW10 2QD**

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# **WORLDWIDE CHURCH OF THE POWER OF GOD**

## **TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MAY 2024**

The trustees are pleased to present their report for the year ended 31<sup>ST</sup> May 2024 for the charity, Worldwide Church of the Power of God with charity number 1189713

The Trustees of the charity are: Mr Carlos Eduardo Napoli Da Silva  
Ms Ema Da Graca Costa  
Mr Franca Franco Junior Francois  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Bruno Batista Fojo

The principal address of the charity is : 18E High road  
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NW10 2QD

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

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### **OBJECTIVES AND ACTIVITIES**

The Objects of the organisation is the advancement of the Christian faith in accordance with the Statement of Beliefs the United Kingdom. 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.

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## **FINANCIAL REVIEW**

The income of the charity is above £33,000 and was from donations received from members. The church used a lot of this to cover the rent of its building and payment for pastoral services where ongoing support was provided for parishioners. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

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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 14<sup>th</sup> February 2025 and signed on their behalf by:

Independent Examiner's Report  
To the Trustees

## **WORLDWIDE CHURCH OF THE POWER OF GOD**

I report on the accounts of the church for the year ended 31<sup>st</sup> May 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
- (10) 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

**WORLDWIDE CHURCH OF THE POWER OF GOD**

**Statement of Financial Activities for the year ended 31st May 2024**

	Note	Unrestricted	Total Funds	
		Funds	2024	2023
Incoming Resources from generated funds		£	£	£
Donations and Legacies	2	33536	33536	25403
Investment income	3	0	0	0
		33536	33536	25403
Other Income		0	0	0
<b>Total Incoming Resources</b>		33536	33536	25403
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	33,990	33,990	24376
Other	4			
<b>Total Resources Expended</b>		33,990	33,990	24376
<b>Net movement in funds</b>		<b>-454</b>	<b>-454</b>	<b>1,027</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		5143	5143	4116
<b>Total Funds carried forward</b>		<b>4,689</b>	<b>4,689</b>	<b>5,143</b>

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.

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Balance Sheet as at 31st May 2024**

	Note	2024	2023
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	1749	2185
		1749	2185
<b>Current Assets</b>			
Cash at bank and in hand		3420	3358
Debtors & prepayments		0	0
		3420	3358
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	9	480	400
		2940	1385
<b>Net Assets</b>		4689	5143
<b>Unrestricted Funds</b>			
General Fund		4689	5143
		4689	5143
<b>TOTAL FUNDS</b>		4689	5143

Approved by board of Trustees on 14th February 2025

And signed on their behalf by Mr Carlos Eduardo Napoli Silva (Director)

Signature: \_\_\_\_\_

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>TH</sup> MAY 2024

**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.

## **WORLDWIDE CHURCH OF THE POWER OF GOD**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MAY 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% reducing balance method.

##### *Debtors*

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Accounts for the year ended 31th May 2024**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
Church collections			
Donations	33536	33536	25403
<b>Total</b>	<b>33536</b>	<b>33536</b>	<b>25403</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2024/£	Total funds 2023/£
Bank Interest	0	0	0

**4 Other**

	Amount 2024/£	2023/£
Mission expenses	0	0
Grants to Individuals < £1000	0	0
Welfare	0	0
	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Fix & Fitt £	Instrument £	Equipment £	Total 2024 £
<b>Cost</b>				
At 01/06/2023	1663	655	5287	7605
Additions	0	0	0	0
<b>At 31/05/2024</b>	<b>1663</b>	<b>655</b>	<b>5287</b>	<b>7605</b>
<b>Depreciation</b>				
At 01/06/2023	1103	466	3851	5420
charge for the year	112	37	287	436
<b>At 31/05/2024</b>	<b>1215</b>	<b>503</b>	<b>4138</b>	<b>5856</b>
<b>Net Book Value at 31/05/2024</b>	<b>448</b>	<b>152</b>	<b>1149</b>	<b>1749</b>
Net Book Value at 01/06/2023	560	189	1436	2185

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Notes to the accounts for year ended 31st MAY 2024**

**6 Charitable Activities**

	2024/£	2023/£
Rent of building	14400	19200
Pastoral services	16067	800
Depreciation	436	546
Church events	0	0
Supplies	82	0
Telephone/Internet	318	287
Mission house costs	0	0
Refreshments	0	0
Light & Heat	1907	2085
Professional fees	480	1010
Repairs	0	0
Rates	300	197
Insurance	0	251

<b>Total</b>	<b><u>33990</u></b>	<b><u>24376</u></b>
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**8 Debtors** 2024/£    2023/£

Debtors		
Total	<b>0</b>	<b>0</b>

**Trustee Remuneration**

No employee earned more than £20,000 p.a.

Trustee Carlos Napoli Da Silva received remuneration of £16067 for services rendered to charity for Pastoral Services

**9 Creditors: amounts falling due within one year**

	2024/£	2023/£
Creditors		
Independent exam	480	400
Total	480	400

**WORLDWIDE CHURCH OF THE POWER OF GOD**

England & Wales - Charity number 1189713

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# Accounts

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**WORLDWIDE CHURCH OF THE POWER OF GOD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MAY 2023**

**CHARITY NUMBER: 1189713**

**WORLDWIDE CHURCH OF THE POWER OF GOD  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> MAY 2023**

**ADDRESS FOR CORRESPONDENCE**

18E HIGH ROAD  
LONDON  
NW10 2QD

**REGISTERED CHARITY NUMBER**

1189713

**GOVERNING DOCUMENT**

CIO – FOUNDATION  
REGISTERED 29<sup>th</sup> MAY 2020

**TRUSTEES/ DIRECTORS**

Ms Ema Da Graca Costa  
Mr Bruno Batista Fojo  
Bishop Carlos Eduardo Napoli Da Silva  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Franca Franco Junior Francois

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
London  
WC1B5HA

**INDEPENDENT EXAMINER**

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**18E HIGH ROAD**  
**LONDON**  
**NW10 2QD**

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# **WORLDWIDE CHURCH OF THE POWER OF GOD**

## **TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MAY 2023**

The trustees are pleased to present their report for the year ended 31<sup>ST</sup> May 2023 for the charity, Worldwide Church of the Power of God with charity number 1189713

The Trustees of the charity are: Mr Carlos Eduardo Napoli Da Silva  
Ms Ema Da Graca Costa  
Mr Franca Franco Junior Francois  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Bruno Batista Fojo

The principal address of the charity is : 18E High road  
London  
NW10 2QD

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

The Charity governing document is a CIO- Foundation constitution that was registered from 29<sup>th</sup> May 2020. 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 the advancement of the Christian faith in accordance with the Statement of Beliefs the United Kingdom. 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 has now returned to in person services. This has helped to restore faith in the attendants who come for the meetings. However the organisation this year continues the process of rebuilding its numerical attendants at the services as the membership was greatly affected by the pandemic.

## **FINANCIAL REVIEW**

The income of the charity is above £25,000 and was from donations received from members. The church used a lot of this to cover the rent of its building and payment for mission house expenses where meetings were also held. 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 15<sup>th</sup> September 2023 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees  
**WORLDWIDE CHURCH OF THE POWER OF GOD**

I report on the accounts of the church for the year ended 31<sup>st</sup> May 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
- (10) 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

**WORLDWIDE CHURCH OF THE POWER OF GOD**

**Statement of Financial Activities for the year ended 31st May 2023**

	Note	Unrestricted	Total Funds	
		Funds	2023	2022
Incoming Resources from generated funds		£	£	£
Donations and Legacies	2	25403	25403	38378
Investment income	3	0	0	0
		25403	25403	38378
Other Income		0	0	0
<b>Total Incoming Resources</b>		25403	25403	38378
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	24,376	24,376	39963
Other	4			
<b>Total Resources Expended</b>		24,376	24,376	39963
<b>Net movement in funds</b>		<b>1,027</b>	1,027	-1,585
<b>Reconciliation of Funds</b>				
Total Funds brought forward		4116	4116	5701
<b>Total Funds carried forward</b>		<b>5,143</b>	5,143	4,116

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.

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Balance Sheet as at 31st May 2023**

	Note	2023	2022
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	2185	2731
		2185	2731
<b>Current Assets</b>			
Cash at bank and in hand		3358	1785
Debtors & prepayments		0	0
		3358	1785
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	9	400	400
		2958	1385
<b>Net Current Assets</b>			
		5143	4116
<b>Unrestricted Funds</b>			
General Fund		5143	4116
		5143	4116
<b>TOTAL FUNDS</b>		5143	4116

Approved by board of Trustees on 15th September 2023

And signed on their behalf by Mr Carlos Eduardo Napoli Silva (Director)

Signature: \_\_\_\_\_

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>TH</sup> MAY 2023**

**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.

## **WORLDWIDE CHURCH OF THE POWER OF GOD**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MAY 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% reducing balance method.

##### *Debtors*

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
Accounts for the year ended 31th May 2023

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2023 £	Total funds 2022 £
Church collections	25403	25403	38378
Donations			
<b>Total</b>	<b>25403</b>	<b>25403</b>	<b>38378</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2023/£	2022/£
Bank Interest	<b>0</b>	<b>0</b>	0

**4 Other**

	Amount 2023/£	2022/£
Mission expenses	0	0
Grants to Individuals < £1000	0	0
Welfare	0	0
	<b>0</b>	<b>0</b>

**5 Tangible Fixed Assets**

	Fix & Fitt £	Instrument £	Equipment £	Total 2023 £
<b>Cost</b>				
At 01/06/2022	1663	655	5287	7605
Additions	0	0	0	0
At 31/05/2023	<b>1663</b>	<b>655</b>	<b>5287</b>	<b>7605</b>
<b>Depreciation</b>				
At 01/06/2022	963	419	3492	4874
charge for the year	140	47	359	546
At 31/05/2023	<b>1103</b>	<b>466</b>	<b>3851</b>	<b>5420</b>
<b>Net Book Value at 31/05/2023</b>	<b>560</b>	<b>189</b>	<b>1436</b>	<b>2185</b>
Net Book Value at 01/06/2022	700	236	1795	2731

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Notes to the accounts for year ended 31st MAY 2023**

**6 Charitable Activities**

	2023/£	2022/£
Rent of building	19200	19200
Pastoral services	800	8231
Depreciation	546	681
Church events	0	0
Supplies	0	0
Telephone/Internet	287	335
Mission house costs	0	10150
Refreshments	0	0
Light & Heat	2085	876
Professional fees	1010	270
Repairs	0	220
Rates	197	
Insurance	251	

<b>Total</b>	<b><u>24376</u></b>	<b><u>39963</u></b>
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**8 Debtors** 2023/£    2022/£

Debtors		
Total	<b>0</b>	<b>0</b>

**Trustee Remuneration**

No employee earned more than £20,000 p.a.

Trustee Carlos Napoli Da Silva received remuneration of £800 for services rendered to charity for Pastoral Services

**9 Creditors: amounts falling due within one year**

	2023/£	2022/£
Creditors		
Independent exam	400	400
Total	400	400

**WORLDWIDE CHURCH OF THE POWER OF GOD**

England & Wales - Charity number 1189713

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# Accounts

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**WORLDWIDE CHURCH OF THE POWER OF GOD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MAY 2022**

**CHARITY NUMBER: 1189713**

**WORLDWIDE CHURCH OF THE POWER OF GOD  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> MAY 2022**

**ADDRESS FOR CORRESPONDENCE**

18E HIGH ROAD  
LONDON  
NW10 2QD

**REGISTERED CHARITY NUMBER**

1189713

**GOVERNING DOCUMENT**

CIO – FOUNDATION  
REGISTERED 29<sup>th</sup> MAY 2020

**TRUSTEES/ DIRECTORS**

Ms Ema Da Graca Costa  
Mr Bruno Batista Fojo  
Bishop Carlos Eduardo Napoli Da Silva  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Franca Franco Junior Francois

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
London  
WC1B5HA

**INDEPENDENT EXAMINER**

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**18E HIGH ROAD**  
**LONDON**  
**NW10 2QD**

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# **WORLDWIDE CHURCH OF THE POWER OF GOD**

## **TRUSTEES' REPORT YEAR ENDED 31<sup>ST</sup> MAY 2022**

The trustees are pleased to present their report for the year ended 31<sup>ST</sup> May 2022 for the charity, Worldwide Church of the Power of God with charity number 1189713

The Trustees of the charity are: Mr Carlos Eduardo Napoli Da Silva  
Ms Ema Da Graca Costa  
Mr Franca Franco Junior Francois  
Ms Lucrecia Alexandre Silvestre Duarte  
Mr Bruno Batista Fojo

The principal address of the charity is : 18E High road  
London  
NW10 2QD

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

The Charity governing document is a CIO- Foundation constitution that was registered from 29<sup>th</sup> May 2020. 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 the advancement of the Christian faith in accordance with the Statement of Beliefs the United Kingdom. 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 began a slow transition of starting to hold more services in its building instead of Zoom as the lockdown orders ceased. Some services were still held online on Zoom. However the organisation this year has been slowly rebuilding its attendants at the services as the membership was greatly affected by the pandemic.

## **FINANCIAL REVIEW**

The income of the charity is above £38,000 and was from donations received from members. The church used a lot of this to cover the rent of its building and payment for mission house expenses where meetings were also held. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year. Payments for the mission house rent has now ceased and this will greatly reduce the expenditure of the charity going forward.

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

Independent Examiner's Report  
To the Trustees  
**WORLDWIDE CHURCH OF THE POWER OF GOD**

I report on the accounts of the church for the year ended 31<sup>st</sup> May 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
- (10) 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

**WORLDWIDE CHURCH OF THE POWER OF GOD**

**Statement of Financial Activities for the year ended 31st May 2022**

	Note	Unrestricted	Total Funds	
		Funds	2022	2021
Incoming Resources from generated funds		£	£	£
Donations and Legacies	2	38378	38378	40619
Investment income	3	0	0	0
		38378	38378	40619
Other Income		0	0	0
<b>Total Incoming Resources</b>		38378	38378	40619
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	39,963	39,963	38481
Other	4			
<b>Total Resources Expended</b>		39,963	39,963	38481
<b>Net movement in funds</b>		<b>-1,585</b>	<b>-1,585</b>	<b>2,138</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		5701	5701	3563
<b>Total Funds carried forward</b>		<b>4,116</b>	<b>4,116</b>	<b>5701</b>

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.

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Balance Sheet as at 31st May 2022**

	Note	2022	2021
<b>Fixed Assets</b>		£	£
Tangible fixed assets	5	2731	3412
		2731	3412
<b>Current Assets</b>			
Cash at bank and in hand		1785	2689
Debtors & prepayments		0	0
		1785	2689
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	9	400	400
<b>Net Current Assets</b>		1385	2289
<b>Net Assets</b>		4116	5701
<b>Unrestricted Funds</b>			
General Fund		4116	5701
<b>TOTAL FUNDS</b>		4116	5701

Approved by board of Trustees on 13th June 2022

And signed on their behalf by Mr Carlos Eduardo Napoli Silva (Director)

Signature: \_\_\_\_\_

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>TH</sup> MAY 2022**

**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.

## **WORLDWIDE CHURCH OF THE POWER OF GOD**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MAY 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% reducing balance method.

##### *Debtors*

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Accounts for the year ended 31th May 2022**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2022 £	Total funds 2021 £
Church collections			
Donations	38378	38378	40619
Total	<b>38378</b>	<b>38378</b>	40619

**3 Investment income**

	Unrestricted Funds £	Total funds 2022/£	2021/£
Bank Interest	<b>0</b>	<b>0</b>	0

**4 Other**

	Amount 2022/£	2021/£
Mission expenses	0	0
Grants to Individuals < £1000	0	0
Welfare	0	0
	<b>0</b>	0

**5 Tangible Fixed Assets**

	Fix & Fitt £	Instrument £	Equipment £	Total 2022 £
<b>Cost</b>				
At 01/06/2021	1663	655	5287	7605
Additions	0	0	0	0
At 31/05/2022	<b>1663</b>	<b>655</b>	<b>5287</b>	<b>7605</b>
<b>Depreciation</b>				
At 01/06/2021	789	360	3044	4193
charge for the year	174	59	448	681
At 31/05/2022	<b>963</b>	<b>419</b>	<b>3492</b>	<b>4874</b>
<b>Net Book Value at 31/05/2022</b>	<b>700</b>	<b>236</b>	<b>1795</b>	<b>2731</b>
Net Book Value at 01/06/2021	874	295	2243	3412

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Notes to the accounts for year ended 31st MAY 2021**

**6 Charitable Activities**

	2022/£	2021/£
Rent of building	19200	9600
Pastoral services	8231	18671
Depreciation	681	852
Church events	0	0
Supplies	0	441
Telephone	335	133
Mission house costs	10150	8750
Refreshments	0	34
Light & Heat	876	0
Professional fees	270	0
Repairs	220	0

<b>Total</b>	<b><u>39963</u></b>	<b><u>38481</u></b>
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**8 Debtors** 2022/£    2021/£

Debtors		
Total	<b>0</b>	<b>0</b>

**Trustee Remuneration**

No employee earned more than £20,000 p.a.  
 Trustee Carlos Napoli Da Silva received remuneration of £8231 for services rendered to charity for Pastoral Services

**9 Creditors: amounts falling due within one year**

	2022/£	2021/£
Creditors		
Independent exam	400	400
Total	400	400

**WORLDWIDE CHURCH OF THE POWER OF GOD**

England & Wales - Charity number 1189713

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# Accounts

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**WORLDWIDE CHURCH OF THE POWER OF GOD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MAY 2021**

**CHARITY NUMBER: 1189713**

**WORLDWIDE CHURCH OF THE POWER OF GOD  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> MAY 2021**

**ADDRESS FOR CORRESPONDENCE**

36 WARWICK CLOSE  
BARNET  
HERTS  
EN4 9SF

**REGISTERED CHARITY NUMBER**

1189713

**GOVERNING DOCUMENT**

CIO – FOUNDATION  
REGISTERED 29<sup>th</sup> MAY 2020

**TRUSTEES/ DIRECTORS**

Mr Carlos Eduardo Napoli Da Silva  
Miss Vera Saunders Martins Rosa  
Bishop Carlos Eduardo Napoli Da Silva

**PRINCIPAL BANKERS**

Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

**INDEPENDENT EXAMINER**

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**36 WARWICK CLOSE**  
**BARNET**  
**HERTFORDSHIRE**  
**EN4 9SF**

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# **WORLDWIDE CHURCH OF THE POWER OF GOD**

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

The trustees are pleased to present their report for the year ended 31<sup>ST</sup> May 2021 for the charity, Worldwide Church of the Power of God with charity number 1189713

The Trustees of the charity are: Mr Carlos Eduardo Napoli Da Silva  
Ms Vera Sanders Rosa  
Mr Emilio Medeiros Sofia Rosa

The principal address of the charity is : 36 Warwick Close  
Barnet  
Herts  
EN4 9SF

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

The Charity governing document is a Memorandum and Articles of Association that was incorporated 9<sup>th</sup> December 2013 as amended by special resolution on 17<sup>th</sup> December 2014. 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 the advancement of the Christian faith in accordance with the Statement of Beliefs the United Kingdom.. 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. They church also continues to run a soup kitchen that provided hot meals for the homeless in the community.

## **FINANCIAL REVIEW**

The income of the charity is above £40,000 and was from donations received from members. The church had to renovate the new premises that it moved into and this involved some extra costs. 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 14<sup>th</sup> September 2021 and signed on their behalf by:

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Independent Examiner's Report  
To the Trustees  
**WORLDWIDE CHURCH OF THE POWER OF GOD**

I report on the accounts of the church for the year ended 31<sup>st</sup> May 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
- (10) 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

**WORLDWIDE CHURCH OF THE POWER OF GOD**

**Statement of Financial Activities for the year ended 31st May 2021**

	Note	Unrestricted Funds £	Total Funds 2021 £
<b>Incoming Resources from generated funds</b>			
Donations and Legacies	2	40619	40619
Investment income	3	0	0
		40619	40619
Other Income		0	0
<b>Total Incoming Resources</b>		40619	40619
<b>Resources Expended</b>			
<b>Charitable activities in furtherance of objectives</b>			
Charitable Activities	5	38,481	38,481
Other	4		
<b>Total Resources Expended</b>		38,481	38,481
<b>Net movement in funds</b>		<b>2,138</b>	<b>2,138</b>
<b>Reconciliation of Funds</b>			
Total Funds brought forward		3563	3563
<b>Total Funds carried forward</b>		<b>5,701</b>	<b>5,701</b>

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.

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Balance Sheet as at 31st May 2021**

	Note	2021
<b>Fixed Assets</b>		<b>£</b>
Tangible fixed assets	5	3412
		3412
<b>Current Assets</b>		
Cash at bank and in hand		2689
Debtors & prepayments		0
		2689
<b>Creditors: amounts falling due within one year</b>		
Creditors & accruals	9	400
<b>Net Current Assets</b>		2289
<b>Net Assets</b>		5701
<b>Unrestricted Funds</b>		
General Fund		5701
<b>TOTAL FUNDS</b>		5701

Approved by board of Trustees on 14th September 2021

And signed on their behalf by Mr Carlos Eduardo Napoli Silva (Director)

Signature: \_\_\_\_\_

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>TH</sup> MAY 2021**

**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.

## **WORLDWIDE CHURCH OF THE POWER OF GOD**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MAY 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% reducing balance method.

##### *Debtors*

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

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Accounts for the year ended 31th May 2021**

**2 Voluntary Income**

	Unrestricted Funds £	Total funds 2021 £
Church collections		
Donations	40619	40619
<b>Total</b>	<b>40619</b>	<b>40619</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2021/£
Bank Interest	<b>0</b>	<b>0</b>

**4 Other**

	Amount 2021/£
Mission expenses	0
Grants to Individuals < £1000	0
Welfare	0
	<b>0</b>

**5 Tangible Fixed Assets**

	Fix & Fitt £	Instrument £	Equipment £	Total 2021 £
<b>Cost</b>				
At 29/05/2020	1663	655	5287	7605
Additions	0	0	0	0
At 31/05/2021	<b>1663</b>	<b>655</b>	<b>5287</b>	<b>7605</b>
<b>Depreciation</b>				
At 29/05/2020	571	287	2483	3341
charge for the year	218	73	561	852
At 31/05/2021	<b>789</b>	<b>360</b>	<b>3044</b>	<b>4193</b>
<b>Net Book Value at 31/05/2021</b>	<b>874</b>	<b>295</b>	<b>2243</b>	<b>3412</b>
Net Book Value at 29/05/2020	1092	368	2804	4264

**WORLDWIDE CHURCH OF THE POWER OF GOD**  
**Notes to the accounts for year ended 31st MAY 2021**

**6 Charitable Activities**

	2021/£
Rent of building	9600
Pastoral services	18671
Depreciation	852
Church events	0
Supplies	441
Telephone	133
Mission house costs	8750
Refreshments	34

<b>Total</b>	<b><u><u>38481</u></u></b>
--------------	----------------------------

**8 Debtors** 2021/£

Debtors	
Total	<b>0</b>

**Trustee Remuneration**

No employee earned more than £20,000 p.a.

Trustee Carlos Napoli Da Silva received remuneration of £18671 for services rendered to charity for Pastoral Services

**9 Creditors: amounts falling due within one year**

	2021/£
Creditors	
Independent exam	400
Total	400