

Charity registration number 1206596 (England and Wales)

Company registration number 04301615

IGREJA MANA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

IGREJA MANA

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Leonardo Jaime De Araujo	
	Aurora Fernandes Da Conceição	(Appointed 5 December 2023)
	Gumbe	
	Constância Da Graça Sebastião	(Appointed 5 December 2023)
	Martins	
	Christine Frederiek Krale Tadeu	
Secretary	David Jose Lapa Delgado Santos	
Charity number (England and Wales)	1206596	
Company number	4301615	
Registered office	1-9 Sewell Street, London England E13 8AT	
Independent examiner	Andrew Millet BA MBA FCA Millet Accountants Ltd Beyond Aldgate Tower 2 Leman Street, London, England, E1 8FA	

IGREJA MANA

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IGREJA MANA

Trustees' Report (Including Directors report) FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Objects for which the Company is established are to advance the Christian religion for the benefit of the public by:

- Holding prayer meetings, lectures, broadcasting Christian messages of an evangelistic and teaching nature, producing and/or distributing literature on Christianity to enlighten others about the Christianity religion.
- Implementing humanitarian and/or social help in the fields of health, housing, education, agriculture and welfare projects of all kinds, as a practical expression of Christian faith.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

1 - WORSHIP AND PRAYER

Our church offers church services during the weekend. We have many Bible study groups that are given during the week and worship services each Friday and Sunday. These Bible study groups, and the weekend services are given in Portuguese and English language.

2 - SOCIAL AID

Due to COVID-19 many people started to suffer because they were laid off from work. Our church started to do the regular collection of non-perishable goods (food, toiletries and clothing).

We got in touch with several food banks across the UK and managed to distribute a lot of goods to those who were in need.

3 - MISSION AND EVANGELISM

We made several missionary trips each month. Our missionaries visited various places across the UK - Grimsby, Rugby, Stoke on Trent, Great Yarmouth etc.

We were invited to the charity concert in one of the schools in Birmingham which helped us to get many contacts.

4 - FAMILY SUPPORT SYSTEM

We provide counselling to families. Other projects that help us to keep families united is junior church and youth services in which we teach youths and children the important values and thus prepare them for life. Some of those values being taught is faith, respect and honesty.

5 - YOUTH SUPPORT SYSTEM

Our church organizes regular Youth Encounters and Bible study groups.

6 - PASTORAL COUNSELING

Our church is open from Monday to Friday from 9:30am until 6:30pm. Every person is welcome to book a pastoral counselling. We are managing to help many people (even those who are not yet a part of our church) to overcome problems they are facing. The problem is a sickness, financial struggle or a family that torn apart.

We continue to help many people to overcome their problems.

7 - PASTORAL CARE

We give a strong emphasis on strengthening the relationships between the church members by organizing regular get togethers.

IGREJA MANA

Trustees' Report (Including Directors report)

FOR THE YEAR ENDED 31 OCTOBER 2024

Financial review

In terms of the financial position at the end of the period, the Charity's net assets position as at 31 October 2024 was £79,662. The policy for holding a reserve is to maintain the continuity of Charity's activities stipulated in the Governing Document. The Charity holds no deficits in any funds and has no concerns about the Charity's continuing as a going concern.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken. The principle risk of the charity has been its dependence on voluntary income. Directors have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The Directors have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Plans for future periods

For the next year we plan to continue with Worship and Prayer, Social Aid, Mission and Evangelism, Family Support System, Youth support System, Pastoral Counselling and Pastoral Care.

Structure, governance and management

The company is a company limited by guarantee, the company is also registered as a charity in a England and Wales.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Leonardo Jaime De Araujo	
Aurora Fernandes Da Conceição Gumbe	(Appointed 5 December 2023)
Constância Da Graça Sebastião Martins	(Appointed 5 December 2023)
Christine Frederiek Krale Tadeu	
Jorge Manuel Guerra Tadeu	(Resigned 5 December 2023)

Recruitment and appointment of trustees

Trustees are appointed in accordance with the church's governing document and in line with Charity Commission guidance. New trustees are recruited based on the skills and experience required to support the effective governance of the church. Potential trustees are invited to observe meetings and are provided with information about the church's mission, responsibilities of trusteeship, and legal obligations. Appointments are approved by the existing trustees and, where applicable, ratified by the church membership.

Pay and Remuneration of Key Personnel Senior Management staff are remunerated in line with industry norms, or awarded as a result of any additional training, qualifications, responsibility and exceptional performance, where agreed by independent trustees. Otherwise, increments are in line with annual cost of living increases across all pay scales.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

IGREJA MANA

Trustees' Report (Including Directors report)

FOR THE YEAR ENDED 31 OCTOBER 2024

Organisational structure

The trustees (who also serve as directors of the company limited by guarantee) are appointed in accordance with the company's Articles of Association. Trustees are selected based on their commitment to the mission of the church and their ability to contribute to its governance and operations. As part of the international network of Igreja Maná, based in Portugal, appointments are made with consideration of alignment to the wider church's values and vision. New trustees receive appropriate induction and training to understand their responsibilities under UK charity and company law.

Responsibilities of Trustees

Responsibilities of Directors (under Company Law)

As directors of a company limited by guarantee, trustees are responsible for ensuring the company complies with the Companies Act 2006. Key duties include:

1. Acting within the powers set out in the company's Articles of Association.
2. Promoting the success of the company for its charitable purposes.
3. Exercising independent judgment and reasonable care, skill, and diligence.
4. Avoiding conflicts of interest and declaring any personal interest in proposed transactions or arrangements.
5. Ensuring proper records are kept and that annual accounts and reports are filed with Companies House.

Responsibilities of Trustees (under Charity Law)

As trustees of a registered charity, they must comply with the Charities Act 2011 and guidance issued by the Charity Commission. Main duties include:

1. Ensuring the charity is carrying out its purposes for the public benefit.
2. Complying with the charity's governing document and the law.
3. Acting in the charity's best interests at all times.
4. Managing the charity's resources responsibly, including financial controls and risk management.
5. Ensuring the charity is accountable, transparent, and meets all reporting requirements to the Charity Commission and other regulators.

Independent Examiner

Andrew Millet of Millet Accountants Ltd has been reappointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Charity SORP (issued in March 2005) and in accordance with the special provisions of the Companies Act 1985 relating to small entities.

The Trustees report (including Directors report) report was approved by the Board of .



Leonardo Jaime De Araujo



Christine Frederiek Krale Tadeu

Date: 30-03-2025

IGREJA MANA

INDEPENDENT EXAMINER'S REPORT

TO THE OF IGREJA MANA

I report to the trustees on my examination of the financial statements of Igreja Mana (the company) for the year ended 31 October 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the

Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the 's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies

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 Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Andrew Millet BA MBA FCA
The Institute of Chartered Accountants in England and Wales

Millet Accountants Ltd
Beyond Aldgate Tower
2 Leman Street
Aldgate
London
E1 8FA

30 Jul 2025

Date:

IGREJA MANA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	990,703	955,774
Total income		990,703	955,774
Expenditure on:			
Charitable activities	4	466,376	438,110
Support Activities	4	490,640	494,688
Total expenditure		957,016	932,798
Net income and movement in funds		33,687	22,976
Reconciliation of funds:			
Fund balances at 1 November 2023		45,975	22,999
Fund balances at 31 October 2024		79,662	45,975

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of the financial statements

IGREJA MANA

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		14,245		17,372
Current assets					
Debtors	10	47,506		10,312	
Cash at bank and in hand		32,505		35,358	
		80,011		45,670	
Creditors: amounts falling due within one year	11	(4,500)		(710)	
Net current assets			75,511		44,960
Total assets less current liabilities			89,756		62,332
Creditors: amounts falling due after more than one year	12		(10,094)		(16,357)
Net assets			79,662		45,975
The funds of the company					
Unrestricted funds	13		79,662		45,975
			79,662		45,975

The notes on pages 8 to 13 form part of the financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on 30-07-2025



Leonardo Jaime De Araujo



Christine Frederiek Krale Tadeu

Company registration number 04301615 (England and Wales)

IGREJA MANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

IGREJA MANA is a private company limited by guarantee incorporated in England and Wales. The registered office is 1-9 Sewell Street, London, England, E13 8AT.

Each of the members is liable to contribute to an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the company.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

IGREJA MANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	18% reducing balancing method
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the directors reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

IGREJA MANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

All money received are donations from the Igreja Mana community.

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	990,703	955,774

IGREJA MANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

4 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Charitable expenditure (Local and Overseas donation)	466,376	438,110
Share of support and governance costs (see note 5)		
Support	486,140	490,488
Governance	4,500	4,200
	<u>490,640</u>	<u>494,688</u>
Analysis by fund		
Unrestricted funds	<u>957,016</u>	<u>932,798</u>

5 Support costs allocated to activities

	2024 £	2023 £
Support Cost		
Light, Heat & Power	27,634	25,997
Rent, Rates & Other Premises Costs	291,319	314,155
Motor & Travel Costs	9,758	38,925
Bank Charges	10,529	11,969
General Insurance	7,418	5,701
Office & Church Running Costs	58,602	19,727
Telephone, Fax & Internet	3,645	4,193
Staff cost	69,284	65,462
HP Interest	-	546
Other Expenses	4,825	-
Depreciation and impairment	3,127	3,813
Governance costs	<u>4,500</u>	<u>4,200</u>
	<u>490,640</u>	<u>494,688</u>
Analysed between:		
<u>Charitable activities</u>	<u>490,640</u>	<u>494,688</u>

6 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023: £nil).

IGREJA MANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	6	6

Employment costs

	2024 £	2023 £
Wages and salaries	69,284	65,462

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 November 2023	14,245
At 31 October 2024	14,245
Depreciation and impairment	
Depreciation charged in the year	3,127
Carrying amount	
At 31 October 2024	14,245
At 31 October 2023	17,372

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Rent Deposit	39,256	-
Prepayments and accrued income	8,250	10,312
	47,506	10,312

IGREJA MANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	710
Other creditors	4,500	-
	<u>4,500</u>	<u>710</u>

12 Creditors: amounts falling due after more than one year

	2024 £	2023 £
HP creditors	8,550	13,694
other creditors	1,544	2,663
	<u>10,094</u>	<u>16,357</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations which is not subject to specific conditions by donors as to how it can be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2023 £	Incoming resources £	Resources expended £	At 31 October 2024 £
Unrestricted fund	<u>45,975</u>	<u>990,703</u>	<u>(957,016)</u>	<u>79,662</u>

Previous year:

	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
Unrestricted fund	<u>22,999</u>	<u>955,774</u>	<u>(932,798)</u>	<u>45,975</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Document

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Signers

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