

REGISTERED CHARITY NUMBER: 1122255

**COMUNIDADE EVANGELICA SARA NOSSA TERRA**

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2015**

**COMUNIDADE EVANGELICA SARA NOSSA TERRA**

**2-4 PALMER PLACE**

**LONDON**

**N7 8DH**

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**COMUNIDADE EVANGELICA SARA NOSSA TERRA**

**TRUSTEE'S REPORT**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2015**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> December 2015 for the charity, Comunidade Evangelica Sara Nossa Terra with Charity Number 1122255.

The Trustees of the charity are: Rev. Edir Oliveira Da Cunha

The principal address of the charity is: 2-4 Palmer Place

London  
N7 8DH

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity governing document is a constitution that was adopted on 28<sup>th</sup> January 2004. Charity is governed by a committee on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

**OBJECTIVES AND ACTIVITIES**

The objectives of the organisation are first to advance the Christian Religion (in accordance with the Statement of Beliefs). The trustees confirm that they have had due to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

**ACHIEVEMENTS AND PERFORMANCE**

The organisation held successful conferences through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church also started new congregations during the year. The church also held conferences both in Portugal during the year which were very successful. It continues to support the mission work in Portugal.

## **FINANCIAL REVIEW**

The income of the charity is now above £23,369.99. This is a good amount for this year of the charity the costs have been well managed over this period. This is a decrease on last year's income. The charity has used more resources to cover missions to Portugal. The costs have been well managed during this year.

## **RESERVE POLICY**

It is the policy of the charity to maintain unrestricted funds, which are the reserves of the charity at about three months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditure that may arise from time to time. The charity will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The charity have assessed all the major risk 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 1993, 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 to ensure that such accounts comply with the Charities Act 1993. They also have a responsibility to safeguard the assets of the church and to keep reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 02<sup>th</sup> February 2015 and signed on their behalf by:



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Rev. Edir Oliveira da Cunha

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

### **COMUNIDADE EVANGELICA SARA NOSSA TERRA**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2015 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 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to:

- Examine the accounts under section 43(2) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7) (b) of the 1993 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 give 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 of the Act)
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Claudia Patricia Giraldo ACCA

First Floor, 100 College Road, Harrow HA1 1BQ

**COMUNIDADE EVANGELICA SARA NOSSA TERRA**  
**Statement of Financial Activities for the Year Ended 31<sup>ST</sup> December 2015**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	
	<b>Note</b>	<b>£</b>	<b>2015 £</b>	<b>2014 £</b>
<b>Incoming resources from generated funds</b>				
Voluntary Income		25,296	25,296	23,370
Investment Income		0	0	0
Other Income				
Gift Aid Tax		0	0	0
<b>Total Incoming Resources</b>		<b>25,296</b>	<b>25,296</b>	<b>23,370</b>
<b>Resources Expended</b>				
<b>Charitable Activities in furtherance of objectives</b>				
Cost of Activities		3,499	3,499	4,388
Grants Payable		21,754	21,754	18,792
<b>Governance Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Resources Expended</b>		<b>25,253</b>	<b>25,253</b>	<b>23,180</b>
<b>Net Movement in funds</b>		<b>43</b>	<b>43</b>	<b>190</b>
<b>Total Funds brought forward</b>		<b>246</b>	<b>246</b>	<b>56</b>
<b>Total Funds Carried forward</b>		<b>289</b>	<b>289</b>	<b>246</b>

The above funds are all classed as to purpose

All movements of funds and all recognised gains and losses are included above

**COMUNIDADE EVANGELICA NOSSA TERRA**  
**Balance Sheet as at 31st December 2015**

		<b>2015</b>	<b>2014</b>
<b>Fixed Assets</b>	<b>Note</b>	<b>£</b>	<b>£</b>
Tangible fixed assets		0	0
<b>TOTAL FIXED ASSETS</b>		<u><b>0</b></u>	<u><b>0</b></u>
 <b>Current Assets</b>			
Cash at bank and in hand		889	847
Debtors & prepayments		0	0
<b>TOTAL CURRENT ASSEST</b>		<u><b>889</b></u>	<u><b>847</b></u>
 <b>Creditors: amounts falling due within one year</b>			
Creditos & accruals		600	600
<b>TOTAL CURRENT LIABILITIES</b>		<u><b>600</b></u>	<u><b>600</b></u>
 Net Assets/(Liab)		<u><u>289</u></u>	<u><u>247</u></u>
 <b>Unrestricted Funds</b>			
General Fund		289	247
<b>TOTAL FUNDS</b>		<u><u><b>289</b></u></u>	<u><u><b>247</b></u></u>

Approved by the trustees on 22<sup>nd</sup> June 2016 and signed on their behalf by:



The notes on these accounts form part of these accounts

**COMUNIDADE EVANGELICA NOSSA TERRA**  
**Notes to the Accounts for the Year Ended 31<sup>ST</sup> December 2015**

**1) Accounting Policies**

The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed assets investments) and in accordance with applicable accounting standards: Statement of Recommended Practice: Reporting and Accounting by Charities issued March 2005 and provisions of the Charities Act 1993. Significant policies adopted are:

*Incoming Resources*

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are deferred in the Balance Sheet.

*Resources Expended*

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

*Allocation of Costs*

Direct Activity Costs those costs that contribute directly to an activity and are allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity. Support costs are allocated to activities based on the direct salary costs of the activity compared with total activity salary costs.

Governance costs are those costs incurred to meet statutory and constitutional requirements.

*Funds*

Restricted funds represent income received that is subject to restrictions on use as determined by the donor which are narrower than the general objects. Designated funds represent funds set aside by the Trustees for specific purposes. General funds are those funds made available for the charity's general objects.