



Registered Charity No - 1143723

LOS PENTECOSTALES DE LONDRES

Trustees' Report and Accounts

For the Year Ended 31st December 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS
TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31st DECEMBER 2025**

Trustees:

1. Lucinda Quilaleo
2. Luis Olidan Jimenez
3. Jose Israel Bedoya Delgado
4. Flavio Cesar Vanegas Tumalle

Charity registered Number	1143723
Date of charitable registration	8 th September 2011
Principal office	7 Lyric Mews Silverdale Sydenham London SE26 4TD
Independent examiners	Accounting Assist Ltd C/o GoodtoGive
Bankers	HSBC Bank

TRUSTEES' REPORT

FOR THE YEAR ENDED 31st DECEMBER 2025

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Los Pentecostal Londres for the year ended 31st December 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Charities Statement of Recommended Practice (SORP) (FRS 102) (second edition, effective 1 January 2019).

Structure, governance and management

The 4 Trustees are:

1. Lucinda Quilaleo.
2. Luis Olidan Jimenez
3. Jose Israel Bedoya Delgado
4. Flavio Cesar Vanegas Tumalle

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined. The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Governing document:

Los Pentecostales De Londres is an unincorporated charitable organisation formed on 8th September 2011 and registered as a charity on the same day.

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.

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

Objectives and activities:

The objectives of the charity for public benefit are to advance the Christian faith in accordance with its statements of belief in the borough of Southwark, other parts of the United Kingdom or the world as agreed by the trustees. The charity will also from time to time undertake the relief of persons who are in conditions of need or hardship or who are sick.

TRUSTEES' REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

Operational costs for this year have been supported by donations from Trustees and general donations received through fund raising activities.

To raise awareness, the Charity organises events from time to time and is creating a team of ambassadors to raise awareness and help in fundraising activities.

Achievements and performance:

The Charity this year has spent time to get their back office more efficient. The previous one year has seen, the charity activity and fundraising grow from strength to strength. New activities meant new issues and new systems to be managed. These are required to get a more refined system set up which allows no room for error whilst the charity plans to strategies and set new ideas for sustainable fundraising over the next few years.

Financial review:

The Charity currently aims to designate the total fund received less expenses for the main objective of the foundation.

Plans for future periods:

The Charity plans to develop a new fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from HNWI, trusts and foundations and corporate supporters. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025**

the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner.

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 3 each confirm, so far as we are aware, that:


- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

Independent Examiner:

The Charity's independent examiner, Accounting Assist Ltd C/o Good to Give Ltd, have indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Name L O JIMENEZ CORDOVA

Signature.....

Date 24/04/2026

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LOS PENTECOSTAL DE LONDRES

I report on the financial statements of the charity for the year ended 31st December 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To 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 Group/District 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 27/04/2026

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31st DECEMBER 2025


	Unrestricted	Restricted	Total Funds	Total Funds
	2025	2025	2025	2024
Notes	£	£	£	£
Incoming resources				
General offerings	136,799	-	136,799	140,517
Gift Aid	1,457	-	1,457	2,186
Total Incoming resources	138,256	-	138,256	142,703
Resources expended				
Charitable Activities & Expenditure	162,941	-	162,941	150,079
Governance costs	960	-	960	3,537
Total Resources expended	163,901	-	163,901	153,616
Movement in total fund for the year- Net income / (expenditure) For the year	-25,645	-	-25,645	-10,912
Fund balance brought forward	155,524	-	155,524	166,436
Fund balance carried forward	129,879	-	129,879	155,524

BALANCE SHEET
AS AT 31st DECEMBER 2025

	Note	2025	2025	2024	2024
		£	£	£	£
FIXED ASSETS					
Tangible assets			14,611		18,264
CURRENT ASSETS					
Debtors		2,402		2,389	
Cash at bank		113,534		135,071	
		<u>115,936</u>		<u>137,460</u>	
CREDITORS: amounts falling due within one year					
		<u>668</u>		<u>199</u>	
NET CURRENT ASSETS			<u>115,268</u>		<u>137,261</u>
NET ASSETS			<u>129,879</u>		<u>155,524</u>
CHARITY FUNDS					
Unrestricted funds			129,879		155,524
Restricted funds			-		-
TOTAL FUNDS			<u>129,879</u>		<u>155,524</u>

The financial statements were approved by the Trustees and signed on their behalf, by:

Name L O JIMENEZ CORDOVA

Signature.....


Date.....
24/04/2026

The notes on pages 10 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Statement of Recommended Practice (SORP) (FRS 102) (second edition, effective 1 January 2019).

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment but not accrued as expenditure.

1.5 Tangible Fixed Asset

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Plant & Machinery	20% on reducing balance
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2. TANGIBLE FIXED ASSETS

	Motor Vehicle	Plant & Equipment	Total
	£	£	£
COST			
At 1 st January 2024	5,000	13,264	18,264
Additions	-	-	-
At 31 st December 2025	5,000	13,264	18,264
DEPRECIATION			
At 1 st January 2024	-	-	-
Depreciation Charge for the Year	1,000	2,653	3,653
At 31 st December 2025	1,000	2,653	3,653
NET BOOK VALUE			
At 31 st December 2025	4,000	10,611	14,611
At 1 st January 2025	5,000	13,264	18,264

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2025**

3. TRUSTEES' REMUNERATION

During the year, one trustee received remuneration for services provided to the charity. The total amount paid to trustees during the year was £22,729. The trustees confirm that the payment complied with applicable charity law.

4. TRUSTEES' EXPENSES

Trustees were reimbursed for expenses incurred on behalf of the charity. During the year, trustee expenses reimbursed totalled £5,523 relating primarily to travel and subsistence costs.

Three trustees received expense reimbursements during the year.

5. RELATED PARTY TRANSACTIONS

During the year, trustees made donations to the charity totalling £1,981. These donations were made on an unrestricted basis and no conditions were attached. The trustees received no benefit in return for these donations.

During the year, the charity employed the daughter of a trustee. Salary payments of £12,165 were made to her during the year. In addition, expense reimbursements totalling £11,860 were paid. The trustees confirm that the remuneration and expense reimbursements were made on an arms-length basis and in accordance with the charity's policies.