

MINISTERIO INTERNACIONAL FUENTE DE VIDA

England & Wales · Charity number 1185948

Details

Other names INTERNATIONAL MINISTRY FOUNTAIN OF LIFE

Status Registered

Legal form CIO

Registered 2019-10-23

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

Contact

Address Flat 6
Q Block
Peabody Estate
Fulham Palace Road
London
W6 9QU

Phone 07737 024020

Email abcortiz@hotmail.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE.

Activities: Church services, community events, and weekly religious studies.

Classification

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

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£52,249	£29,398	-	-
2023-12-31	£48,738	£30,608	-	-
2022-12-31	£37,763	£19,868	-	-
2021-12-31	£37,961	£15,453	-	-
2020-12-31	£24,864	£14,355	-	-

Trustees

Name	Role	Appointed
Fanny Elena Valle LLumigusin		2019-02-18
Julio Alfredo Sarzosa LLerena		2019-02-18
Olga Beatriz Curisaca Ortiz		2019-02-18

MINISTERIO INTERNACIONAL FUENTE DE VIDA

England & Wales - Charity number 1185948

Accounts

Charity Registration Number : 1185948

MINISTERIO INTERNACIONAL FUENTE DE VIDA
A CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

MINISTERIO INTERNACIONAL FUENTE DE VIDA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Olga Beatriz Curisaca Ortiz Fanny Elena Valle LLumigusin Julio Alfredo Sarzosa LLerena
Charity Number	1185948
Registered Office	Flat 6, Q Block Peabody Estate London W6 9QU
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent Examiner	Accounting Assist Ltd - Chartered Certified Accountants 7 Bell Yard London WC2A 2JR

MINISTERIO INTERNACIONAL FUENTE DE VIDA

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MINISTERIO INTERNACIONAL FUENTE DE VIDA

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Objectives and Activities

The principal purpose of the Church is the advancement of the Christian faith in accordance with the Statement of Beliefs.

The Church may also provide education and training, the prevention or relief of sickness and poverty, religious activities, and carry out other charitable purposes throughout London.

In reviewing objectives and planning activities, the Trustees have given careful consideration to the Charity Commission's guidance on advancing the objectives set out above. The Trustees consider that the current activities detailed in this report deliver public benefit.

The main objectives for the year were:

Provide goods and meals to those experiencing hardship

Provide education and training

Provide services

Provide advocacy, advice, and information

Achievements and Performance

For 2023 we developed a new plan to establish a daughter church in La Paz, Bolivia, working in partnership with a local church, Aposento Alto Libres en Cristo, to support the Qalahuma Rehabilitation Centre for young men.

We have begun the process of securing all necessary permits with the Bolivian Embassy in London and with the authorities in Bolivia.

Plans for Future Periods

Future priorities are being considered by the Trustees in association with the church leadership team. This approach allows us to build on current achievements while nurturing and growing the Ministry to meet the needs and aspirations of Christians in the UK and worldwide.

Structure, Governance and Management

The Trustees listed above meet regularly and play a primary role in ensuring good governance and the proper functioning of the charity. The charity has a strong team of advisory board members in the UK who help to secure financial support and contribute to the organisation's planning.

Governing document:

Ministerio Internacional Fuente De Vida is governed by its Memorandum and Articles of Association, incorporated on 18 February 2019, and registered as a Charitable Organisation on 23 October 2019.

The Trustees are committed to identifying, monitoring, and managing risks that might adversely affect the charity's activities.

The principal risk is its dependence on voluntary income; processes have been implemented to maintain sufficient reserves to manage adverse conditions. The Trustees have examined other operational and business risks and confirm that appropriate measures are in place to mitigate significant risks.

Public Benefit

The Trustees have complied with their duty under Section 4 of the Charities Act 2006 and have paid due regard to public benefit guidance issued by the Charity Commission. The benefit provided to the public is consistent with the aims of the charity within the UK.

Grant-Making Policies

The Church provides support to members of the congregation (at the discretion of the leadership team) who are in need.

Trustees' Responsibilities

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

This report was approved by the trustee and signed on its behalf by:

Signed 
Name: Olga Beatriz Curisaca Ortiz

Date : 14 October 2025

MINISTERIO INTERNACIONAL FUENTE DE VIDA

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Ministerio Internacional Fuente De Vida

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

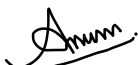
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I am qualified to undertake the examination by being a qualified member of ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- 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 accounts to be reached.

Signed: 

Date: 15/10/2025

Name: Anum Hassan, FCCA
for and on behalf of Accounting Assist Ltd - Chartered Certified Accountants

MINISTERIO INTERNACIONAL FUENTE DE VIDA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	52,249	52,249	48,738
Total		52,249	52,249	48,738
Expenditure on:				
Raising funds		6,873	6,873	7,714
Charitable activities	3	21,475	21,475	19,644
Other	5	1,050	1,050	3,250
Total		29,398	29,398	30,608
Net income/(expenditure)		22,851	22,851	18,130
Net movement in funds		22,851	22,851	18,130
Reconciliation of funds:				
Total funds brought forward		153,489	153,489	135,359
Total funds carried forward		176,339	176,339	153,489


MINISTERIO INTERNACIONAL FUENTE DE VIDA

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
Fixed assets			
Tangible assets	6	6,127	-
Total fixed assets		6,127	-
Current assets			
Debtors	9	6,783	-
Cash at bank and in hand	7	168,905	155,089
Total current assets		175,688	155,089
Creditors: amounts falling due within one year	8	5,476	1,600
Net current assets/(liabilities)		170,212	153,489
Total net assets or liabilities		176,339	153,489
Funds of the Charity			
Unrestricted funds	10	176,339	153,489
Restricted income funds	10	-	-
Endowment funds	10	-	-
Total funds		176,339	153,489

The financial statements were approved by the trustees on 14 October 2025 and signed on its behalf by:

Signed: 

Olga Beatriz Curisaca Ortiz

Date: 14/10/2025

MINISTERIO INTERNACIONAL FUENTE DE VIDA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	45,100	45,100	45,777
Gift Aid	7,149	7,149	2,961
	<u>52,249</u>	<u>52,249</u>	<u>48,738</u>

3. Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Charity management & administration	2,001	-
Printing and stationery	-	1,324
Ministry	-	5,207

Charitable Activities	10,681	3,088
Support Costs	8,793	10,025
	21,475	19,644

4. Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Rent	12,197	10,983
Motor & Travel	200	2,570
General Insurances	270	257
Subscriptions	312	193
Software, IT & Support	766	1,425
Governance Costs		
Accountants fees	1,920	2,311
	15,666	17,739

5. Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Other Expenditure	1,050	1,050	3,250
	1,050	1,050	3,250

6. Tangible Fixed Assets

	Computer Equipment
	£
6.1 Cost or valuation	
At 01 January 2024	-
Additions	6,127
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2024	6,127

6.2 Depreciation and impairments

At 01 January 2024	-
Charge for the year	-

Disposals	-
Revaluations	-
Transfers	-
At 31 December 2024	-

6.3 Net book value

At 01 January 2024	-
At 31 December 2024	6,127

7. Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and in hand	168,905	155,089
	168,905	155,089

8. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	5,476	1,600
	5,476	1,600

9. Debtors

	Total funds 2024	Total funds 2023
	£	£
Gift Aid	6,783	-
	6,783	-

10. Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	153,489	52,248	29,398	-	-	176,339
Total	153,489	52,248	29,398	-	-	176,339

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	135,359	48,738	30,608	-	-	153,489
Total	135,359	48,738	30,608	-	-	153,489

MINISTERIO INTERNACIONAL FUENTE DE VIDA

England & Wales - Charity number 1185948

Accounts

Ministerio Internacional Fuente De Vida

Charity No. 1185948

Trustees' Report and Unaudited Accounts

31 December 2023

Ministerio Internacional Fuente De Vida
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The trustees, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1185948

Registered Office

Flat 6
Q Block
Peabody Estate
Fulham Palace Road
W6 9QU

Trustees

The following Trustees served during the year

Fanny Elena Valle LLumigusin
Julio Alfredo Sarzosa LLerena
Olga Beatriz Curisaca Ortiz

Accountants

360 Accounting Services Ltd
27 Old Gloucester Street
London
WC1N 3AX

OBJECTIVES AND ACTIVITIES

The principal purpose of the Church is the advancement of the Christian faith in accordance with the statement of beliefs. The Church may also provide education and training, the prevention or relief of sickness and poverty, religious activities and carry out other charitable purposes throughout London. In reviewing the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing the objectives as set out above. The Trustees consider the current activities as detailed in this report deliver public benefit.

The main objectives for the year were :

Provide goods and meals to those experiencing hardship
Provide education and training
Provide services
Provide advocacy, advice and information

ACHIEVEMENTS AND PERFORMANCE

For 2023 we have a new plan which to establish a daughter church in La Paz-Bolivia to work in Qalahuma Rehabilitation Centre for young men, we are working together with a local church "Aposento Alto Libres en Cristo" We need to do all the necessary permits with the Bolivian Embassy in London and in Bolivia as well.

PLANS FOR FUTURE PERIODS

Future priorities are being considered by the Trustees in association with the church leadership team. By this approach it is possible to move forward in a way which builds on current achievements in advancing the Christian faith. The Trustees give thanks to God for what has been achieved so far and, under God's guiding hand, look to nurture and grow the Ministry to meet the needs and aspirations of Christians in the UK and worldwide.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees who have served during the year are set out on page 2 and meet on a regular basis. The Trustees play a primary role in ensuring good governance and functioning of the charity. 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:

Ministerio Internacional Fuente De Vida's Memorandum and articles of association was incorporated on 18th February 2019. The organisation registered as a Charitable Organisation on 23 October 2019.

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. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The Trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate significant risks that may arise (where applicable).

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 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

Grant Making Policies:

The church provides support to members of the congregation (at the discretion of the leadership team) who are in need.

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Ministerio Internacional Fuente De Vida
Trustees Annual Report

Company law requires the trustees to prepare financial statements for which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for the charitable company for that period. In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Olga Beatriz Curisaca Ortiz

25 September 2024

Independent Examiner's Report to the trustees of Ministerio Internacional Fuente De Vida

I report to the charity trustees on my examination of the financial statements of Ministerio Internacional Fuente De Vida for the year ended 31 December 2023.

Responsibilities and basis of report

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Ministerio Internacional Fuente De Vida for the year ended 31 December 2022. The Board of Trustees confirm 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 Statement of Recommended Practice.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 accounts 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.



Dawnette Allen BA (Hons) FCCA

360 Accounting Services Ltd

27 Old Gloucester Street

London

WC1N 3AX

25 September 2024

Ministerio Internacional Fuente De Vida

Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	2	45,777	45,777	37,763
Charitable activities	3	2,961	2,961	-
Total		48,738	48,738	37,763
Expenditure on:				
Raising funds	4	5,207	5,207	4,059
Charitable activities	5	5,399	5,399	1,500
Other expenditure	6	20,002	20,002	12,336
Total		30,608	30,608	17,895
Net gains on investments		-	-	-
Net income		18,130	18,130	19,868
Transfers between funds		-	-	-
Net income before other gains/(losses)		18,130	18,130	19,868
Other gains and losses				
Net movement in funds		18,130	18,130	19,868
Reconciliation of funds:				
Total funds brought forward		135,359	135,359	135,359
Total funds carried forward		153,489	153,489	155,227

Ministerio Internacional Fuente De Vida
Summary Income and Expenditure Account
for the year ended 31 December 2023

	2023	2022
	£	£
Income	48,738	37,763
Gross income for the year	<u>48,738</u>	<u>37,763</u>
Expenditure	30,608	17,895
Total expenditure for the year	<u>30,608</u>	<u>17,895</u>
Net income before tax for the year	18,130	19,868
Net income for the year	<u><u>18,130</u></u>	<u><u>19,868</u></u>

Ministerio Internacional Fuente De Vida
Balance Sheet

at 31 December 2023

Company No.	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		155,089	136,319
		<u>155,089</u>	<u>136,319</u>
Creditors: Amount falling due within one year	8	(1,600)	(960)
Net current assets		<u>153,489</u>	<u>135,359</u>
Total assets less current liabilities		<u>153,489</u>	<u>135,359</u>
Net assets excluding pension asset or liability		<u>153,489</u>	<u>135,359</u>
Total net assets		<u><u>153,489</u></u>	<u><u>135,359</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		153,489	135,359
		<u>153,489</u>	<u>135,359</u>
Reserves	9		
Total funds		<u><u>153,489</u></u>	<u><u>135,359</u></u>

Approved by the board on 25 September 2024

And signed on its behalf by:



Olga Beatriz Curisaca Ortiz
 Trustee
 25 September 2024

1 Accounting policies

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations and legacies	45,777	45,777	37,763
	<u>45,777</u>	<u>45,777</u>	<u>37,763</u>

Ministerio Internacional Fuente De Vida
Notes to the Accounts

3 Income from charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Gift aid	2,961	2,961	-
	<u>2,961</u>	<u>2,961</u>	<u>-</u>

4 Expenditure on raising funds

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Outreach	-	-	300
Ministry	5,207	5,207	3,384
<i>Fundraising trading costs</i>			
Royalty Fee	-	-	375
	<u>5,207</u>	<u>5,207</u>	<u>4,059</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Governance costs</i>			
Governance costs	2,311	2,311	1,500
	<u>5,399</u>	<u>5,399</u>	<u>1,500</u>

6 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Asset purchases	-	-	347
Motor and travel costs	2,570	2,570	-
Rent	10,983	10,983	9,740
General administrative costs	6,449	6,449	2,249
	<u>20,002</u>	<u>20,002</u>	<u>12,336</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,600	960
	<u>1,600</u>	<u>960</u>

9 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:			
Unrestricted funds:			
General funds	48,738	(30,608)	153,489
Total funds	<u>48,738</u>	<u>(30,608)</u>	<u>153,489</u>

10 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	136,319	18,770	155,089
	<u>136,319</u>	<u>18,770</u>	<u>155,089</u>
Net debt	<u>136,319</u>	<u>18,770</u>	<u>155,089</u>

Ministerio Internacional Fuente De Vida
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted		
	funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Income and endowments from:			
Donations and legacies			
Donations and legacies	45,777	45,777	37,763
	<u>45,777</u>	<u>45,777</u>	<u>37,763</u>
Charitable activities			
Gift aid	2,961	2,961	-
	<u>2,961</u>	<u>2,961</u>	<u>-</u>
Total income and endowments	48,738	48,738	37,763
Expenditure on:			
Costs of generating donations and legacies			
Outreach	-	-	300
Ministry	5,207	5,207	3,384
	<u>5,207</u>	<u>5,207</u>	<u>3,684</u>
Costs of other trading activities			
Royalty Fee	-	-	375
	<u>-</u>	<u>-</u>	<u>375</u>
Total of expenditure on raising funds	5,207	5,207	4,059
Governance costs			
	2,311	2,311	1,500
	<u>2,311</u>	<u>2,311</u>	<u>1,500</u>
Total of expenditure on charitable activities	5,399	5,399	1,500
Other expenditure			
Asset Purchases	-	-	347
	<u>-</u>	<u>-</u>	<u>347</u>
Motor and travel costs			
Travel and subsistence	2,570	2,570	-
	<u>2,570</u>	<u>2,570</u>	<u>-</u>
Rent	10,983	10,983	9,740
	<u>10,983</u>	<u>10,983</u>	<u>9,740</u>
General administrative costs, including depreciation and amortisation			
General insurances	257	257	247
Software, IT support and related costs	1,425	1,425	612
Stationery and printing	1,324	1,324	240

Ministerio Internacional Fuente De Vida
Detailed Statement of Financial Activities

Subscriptions	193	193	217
Sundry expenses	3,250	3,250	933
	<u>6,449</u>	<u>6,449</u>	<u>2,249</u>
Total of expenditure of other costs	<u>20,002</u>	<u>20,002</u>	<u>12,336</u>
Total expenditure	30,608	30,608	17,895
Net gains on investments	-	-	-
	<u>18,130</u>	<u>18,130</u>	<u>19,868</u>
Net income			
Net income before other gains/(losses)	<u>18,130</u>	<u>18,130</u>	<u>19,868</u>
Other Gains	-	-	-
	<u>18,130</u>	<u>18,130</u>	<u>19,868</u>
Net movement in funds			
	<u>18,130</u>	<u>18,130</u>	<u>19,868</u>
Reconciliation of funds:			
Total funds brought forward	135,359	135,359	135,359
Total funds carried forward	<u>153,489</u>	<u>153,489</u>	<u>155,227</u>

MINISTERIO INTERNACIONAL FUENTE DE VIDA

England & Wales - Charity number 1185948

Accounts

Registered Charity No - 1185948



Ministerio Internacional Fuente De Vida
(International Ministry Fountain of Life)

Trustees' Report and Accounts

For the period 1 January 2022 to 31 December 2022



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS
TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Trustees	Julio Alfredo Sarzosa LLerena Olga Beatriz Curisaca Ortiz Fanny Elena Valle LLumigusin
Charity registered Number	1185948
Date of charitable registration	23/10/2019
Principal office	Flat 6 Q Block Peabody Estate Fulham Palace Road London W6 9QU
Independent examiners	Accusafe Ltd - C/O Good to Give Ltd
Bankers	Lloyds Bank

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Ministerio Internacional Fuente De Vida for the year ended 31 December 2022. The Board of Trustees confirm 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 Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The Trustees who have served during the year are set out on page 2 and meet on a regular basis.

The Trustees play a primary role in ensuring good governance and functioning of the charity. The Board's role, functions and responsibilities are quite clearly defined. The trustees have ultimate control over all the affairs of the charity.

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:

Ministerio Internacional Fuente De Vida's Memorandum and articles of association was incorporated on 18th February 2019. The organisation registered as a Charitable Organisation on 23 October 2019.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian faith, the prevention or relief of poverty, education and training.

The Board of Trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The charity sought to identify those who would be willing to become trustees of the charity and use their own experience to assist the charity.

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. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate significant risks that may arise (where applicable).

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 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 principal purpose of the Church is the advancement of the Christian faith in accordance with the statement of beliefs.

The Church may also provide education and training, the prevention or relief of sickness and poverty, religious activities and carry out other charitable purposes throughout London.

In reviewing the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing the objectives as set out above. The Trustees consider the current activities as detailed in this report deliver public benefit.

The main objectives for the year were:

- Provide goods and meals to those experiencing hardship
- Provide education and training
- Provide services
- Provide advocacy, advice and information
- Other charitable activities

Grant Making Policies:

The church provides support to members of the congregation (at the discretion of the leadership team) who are in need.

Achievements and performance:

For 2023 we have a new plan which to establish a daughter church in La Paz-Bolivia to work in Qalahuma Rehabilitation Centre for young men, we are working together with a local church

"Aposento Alto Libres en Cristo" We need to do all the necessary permits with the Bolivian Embassy in London and in Bolivia as well.

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

Plans for Future Developments:

Future priorities are being considered by the Trustees in association with the church leadership team. By this approach it is possible to move forward in a way which builds on current achievements in advancing the Christian faith. The Trustees give thanks to God for what has been achieved so far and, under God's guiding hand, look to nurture and grow the Ministry to meet the needs and aspirations of Christians in the UK and worldwide.

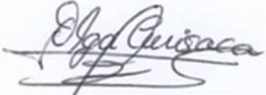
We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- 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 is aware of that information.

Independent Examiner:

The Charity's independent examiner, Accusafe Ltd C/O Good to Give Ltd, has indicated their willingness to offer themselves for appointment.

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



.....
Date 10/10/2023

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Ministerio Internacional Fuente De Vida

I report on the financial statements of the charity for the year ended 31 December 2022 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/Charity 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 Act have 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:

10/10/2023

Eliette Lozeil (FCCA)

On behalf of Accusafe Ltd C/O Good to Give Ltd

Receipts and Payments Accounts
For the Period from 01 January 2022 to 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Expenditure					
Incoming Resources					
Incoming resources from voluntary income	2	37,763	-	37,763	37,961
Other income resources		-	-	-	-
		<u>37,763</u>	<u>-</u>	<u>37,763</u>	<u>37,961</u>
Resources Expended					
	3				
Cost of generating funds:					
Costs of generating voluntary income		12,364	-	12,364	10,923
Charitable activities:					
Outreach		300	-	300	830
Ministry		3,384	-	3,384	2,740
Governance costs		1,500	-	1,500	960
Asset Purchases		347	-	347	-
		<u>17,895</u>	<u>-</u>	<u>17,895</u>	<u>15,453</u>
Total Resources Expended					
		19,868	-	19,868	22,508
Net (Outgoing)/ Incoming Resources					
Transfers between funds		-	-	-	-
		<u>19,868</u>	<u>-</u>	<u>19,868</u>	<u>22,508</u>
Net Movement in Funds					
Fund balances brought forward at 01 Jan		115,491	-	115,491	92,983
Fund balances carried forward at 31 Dec		<u>135,359</u>	<u>-</u>	<u>135,359</u>	<u>115,491</u>

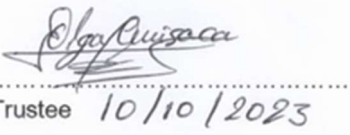
Notes to Accounts

The accounts were prepared on income resources and resources expended basis only; therefore, no account was taken of accruals and/or prepayments.

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Charity	
	2022	2021
	£	£
Fixed Assets		
Tangible fixed assets	-	-
	-	-
Current Assets		
Stock and work in progress	-	-
Debtors	-	-
Cash at bank and in hand	136,319	117,411
	136,319	117,411
Creditors: Amounts falling due within one year	960	1,920
	<u>135,359</u>	<u>115,491</u>
Net Current Assets		
	<u>135,359</u>	<u>115,491</u>
Funds		
Unrestricted	135,359	115,491
Restricted	-	-
	<u>135,359</u>	<u>115,491</u>

Approved and authorised for issue by the Board of Trustees on
...11/09/2023.....
and signed on its behalf by:



Trustee 10/10/2023

The notes on pages 10 to 13 form part of these
Accounts.

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in December 2005 and applicable accounting standards.

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 in the period in which it occurs 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.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022
(Continued)**

Note 1 (continued)

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.

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.

2 Incoming Resources from Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tithes	16,939	-	16,939	11,176
Offerings	20,824	-	20,824	26,785
	<u>37,763</u>	<u>-</u>	<u>37,763</u>	<u>37,961</u>

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022
(Continued)**

3 Total Resources Expended

	Staff Costs £	Other £	Total 2022 £	Total 2021 £
Cost of generating funds:				
Admin Costs	-	2,002	2,002	1,463
Operation Costs	-	9,987	9,987	9,311
Royalty Fee	-	375	375	150
Charitable activities:				
Outreach	-	300	300	830
Ministry	-	3,384	3,384	2,740
Governance costs	-	1,500	1,500	960
Asset Purchases	-	347	347	-
	-	17,895	17,895	15,453

Breakdown of Costs	Staff Costs £	Other £	Total 2022 £	Total 2021 £
Cost of generating funds:				
Admin Costs				
Adobe program		497	497	800
Annual Subscription fee		182	182	
Data protection policy		35	35	
Office supplies		400	400	350
Petty cash		533	533	
Zoom service		115	115	
Printer Ink		240	240	300
ACAT annual subscription				13
	-	2,002	2,002	1,463

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022
(Continued)**

3 Total Resources Expended (continued)

Breakdown of Costs (continued)	Staff Costs £	Other £	Total 2022 £	Total 2021 £
Cost of generating funds:				
Operation Costs				
Storage Rent			-	139
DBS for volunteers			-	239
Certificate of Employer's Liability Insurance		247	247	24
Rent for Christmas event and thanksgiving day		150	150	
Rent of Saturday intercession Services		2,450	2,450	150
Rent of Sunday Services		6,520	6,520	4,546
Tithe to City Church Barcelona		620	620	2,183
Love Offerings to Pastors			-	2,030
	-	9,987	9,987	9,311
Royalty Fee				
Ministers Subscription Fees		375	375	150
Charitable activities:				
Outreach				
Evangelistic Campaign in Bolivia			-	300
Donations for Afghanistan Appeal			-	530
Missions to Bolivia		300	300	
	-	300	300	830
Ministry				
Annual conference expenses		1,034	1,034	1,200
Mother's day gifts		250	250	
Christmas event for families of the Congregation		300	300	1,000
Pastors Christmas gifts		900	900	
Love offering (holiday)		600	600	
Petty cash (Thanksgiving)		300	300	
Volunteers Christmas gifts		-	-	540
	-	3,384	3,384	2,740
Governance Costs				
		1,500	1,500	960
Asset Purchases				
Amazon repeaters amplifiers		33	33	-
Computer cables		314	314	-
	-	347	347	-

MINISTERIO INTERNACIONAL FUENTE DE VIDA

England & Wales - Charity number 1185948

Accounts

**Registered Charity No.
1185948**

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Ministerio Internacional Fuente De Vida

Trustees' Report and Accounts

31 December 2021

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Julio Alfredo Sarzosa LLerena Olga Beatriz Curisaca Ortiz Fanny Elena Valle LLumigusin
Charity registered Number	1185948
Date of charitable registration	23/10/2019
Principal office	Flat 6 Q Block Peabody Estate Fulham Palace Road London W6 9QU
Independent examiners	Reina Singh FCCA – C/o GoodtoGive
Bankers	Lloyds Bank

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Ministerio Internacional Fuente De Vida for the year ended 31 December 2021. 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 Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The Trustees are:

Julio Alfredo Sarzosa LLerena

Olga Beatriz Curisaca Ortiz

Fanny Elena Valle LLumigusin

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.

Governing document:

Ministerio InternacMinisterio Internacional Fuente De Vida registered as a Charitable Organisation on 23 October 2019.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

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. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 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:

To advance the Christian faith for the benefit of the public in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom as the Trustees from time to time may think fit including promoting an understanding of equal treatment of all. The relief of sickness and poverty of the general public by providing goods and meals to those experiencing hardship.

Financial review:

The largest contribution to the charity for the year came from general offerings.

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

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals. 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 gives 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 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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. 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 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware
- 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, Reina Singh C/o Good to Give LTD, has indicated their willingness to continue in office and offer themselves for appointment.

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



Name: DEBRA B WRISACA O

Date: 23/11/2022

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINISTERIO INTERNACIONAL FUENTE DE VIDA

I report on the financial statements of the charity for the year ended 31 December 2021 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/Charity 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.

Basis of Independent Examiner's report

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 Act have 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: 21.11.22

Reina Singh FCCA

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted	Restricted	Total Funds	Total Funds
	Notes	2021 £	2021 £	2021 £	2,020 £
Incoming resources	1.3				
General offerings		37,961		37,961	24,864
Total Incoming resources		37,961		37,961	24,864
Resources expended	1.4				
Direct charitable expenditure		(14,493)		(14,493)	(13,395)
Governance costs		(960)		(960)	(960)
Total Resources expended		(15,453)		(15,453)	(14,355)
Movement in total fund for the year- Net income / (expenditure) For the year		22,508		22,508	10,509
Fund balance brought forward		92,983		92,983	82,474
Fund balance carried forward		115,491		115,491	92,983

Ministerio Internacional Fuente De Vida
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Cash at bank and in hand		117,411	93,943
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	3	(1,920)	(960)
NET CURRENT ASSETS		<u>115,491</u>	<u>92,983</u>
NET ASSETS		<u>115,491</u>	<u>92,983</u>
CHARITY FUNDS			
Unrestricted funds		115,491	92,983
TOTAL FUNDS		<u>115,491</u>	<u>92,983</u>

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



Name: Clea B Wrisaca O

Date: 23/11/2022

The notes on pages 9 to 10 form part of these financial statements

**Ministerio Internacional Fuente De Vida
Notes to the Accounts
for the year ended 31 December 2021**

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

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.

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.

Ministerio Internacional Fuente De Vida
Notes to the Accounts
for the year ended 31 December 2021

2	Voluntary income	2021	2020
		£	£
	Donations from individuals	37,961	24,864
	Total Income	<u>37,961</u>	<u>24,864</u>
3	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other creditors	<u>1,920</u>	<u>960</u>

MINISTERIO INTERNACIONAL FUENTE DE VIDA

England & Wales - Charity number 1185948

Accounts

**Registered Charity No.
1185948**



Ministerio Internacional Fuente De Vida

Trustees' Report and Accounts

31 December 2020

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Independent Examiners' Report	5
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Julio Alfredo Sarzosa LLerena Olga Beatriz Curisaca Ortiz Fanny Elena Valle LLumigusin
Charity registered Number	1185948
Date of charitable registration	23/10/2019
Principal office	Flat 6 Q Block Peabody Estate Fulham Palace Road London W6 9QU
Independent examiners	Reina Singh FCCA – C/o GoodtoGive
Bankers	Lloyds Bank

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Ministerio Internacional Fuente De Vida for the year ended 31 December 2020. 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 Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The Trustees are:

Julio Alfredo Sarzosa LLerena

Olga Beatriz Curisaca Ortiz

Fanny Elena Valle LLumigusin

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.

Governing document:

Ministerio InternacMinisterio Internacional Fuente De Vida registered as a Charitable Organisation on 23 October 2019.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

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. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 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:

To advance the Christian faith for the benefit of the public in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom as the Trustees from time to time may think fit including promoting an understanding of equal treatment of all. The relief of sickness and poverty of the general public by providing goods and meals to those experiencing hardship.

Financial review:

The largest contribution to the charity for the year came from general offerings.

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

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals. 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 gives 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 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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. 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 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware
- 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, Reina Singh C/o Good to Give LTD, has indicated their willingness to continue in office and offer themselves for appointment.

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



Name: DGA B CURISACA O

Date: 23/11/2022

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MINISTERIO INTERNACIONAL FUENTE DE VIDA

I report on the financial statements of the charity for the year ended 31 December 2020 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/Charity 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.

Basis of Independent Examiner's report

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 Act have 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: 21.10.22

Reina Singh FCCA

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted	Restricted	Total Funds
	Notes	2020 £	2020 £	2020 £
Incoming resources	1.3			
General offerings		24,864		24,864
Gift Aid				
Other income				
Total Incoming resources		24,864		24,864
Resources expended	1.4			
Direct charitable expenditure		(13,395)		(13,395)
Governance costs		(960)		(960)
Total Resources expended		(14,355)		(14,355)
Movement in total fund for the year- Net income / (expenditure) For the year		10,509		10,509
Fund balance brought forward		82,474		82,474
Fund balance carried forward		92,983		92,983

Ministerio Internacional Fuente De Vida
Balance Sheet
as at 31 December 2020

	Notes	2020 £
CURRENT ASSETS		
Cash at bank and in hand	93,943	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	3 (960)	
NET CURRENT ASSETS	—————	92,983
NET ASSETS		————— 92,983
CHARITY FUNDS		
Unrestricted funds		92,983
TOTAL FUNDS		————— 92,983

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



Name: Clea B Wrisaca O

Date: 23/11/2022

The notes on pages 9 to 10 form part of these financial statements

**Ministerio Internacional Fuente De Vida
Notes to the Accounts
for the year ended 31 December 2020**

1 Accounting policies

1.1 Basis of preparation of financial statements

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**Ministerio Internacional Fuente De Vida
Notes to the Accounts
for the year ended 31 December 2020**

2	Voluntary income	2020
		£
	Donations from individuals	24864
	Total Income	<u>24,864</u>
3	Creditors: amounts falling due within one year	2020
		£
	Other creditors	<u>960</u>