

Registered Charity Number: 1205212 (England and Wales)
Company Number: CE033913

IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO
INTERNACIONAL

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

**IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO
INTERNACIONAL**

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CONTENTS

	Page
Table of Contents	1
Legal and administrative details	2
Report of the trustees	3-6
Auditors Report	7-8
Statement of financial activities	9
Statement of final position	10
Statement of cashflows	11
Notes to the financial statements	12-17

**IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO
INTERNACIONAL**

LEGAL AND ADMINISTRATIVE DETAILS

Trustees

Mrs Julieta Duque Cuartas
Mr John Mauricio Londono Rios
Mrs Lisbeth Vivian Zuleta Castro
Mrs Martha Lucia Martinez Garcia
Mrs Mayerlin Restrepo Chacon

Auditors

G C Forest & Co
190 Billet Road
London
E17 5DX

Bankers

Lloyds Bank Plc
High Street
Colchester
Essex

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Church Addresses

Unit 14
Mill Mead Industrial Centre
Mill Mead Road
London
N17 9QU

33 Lanrick Road
London
E14 8FE

4 Bedford Park
Sunley House
Croydon
CR0 2AP

Sandfield Primary School
Stoke Road
Guildford
GU1 4DT

31 Palmerston Road
Southampton
SO14 1LL

Hammersmith Academy
25 Cathnor Road
London
W12 9JD

Epiphany Hall
Bassano Street
London
SE22 8RU

Iglesia De Dios Ministerial De Jesucristo Internacional

TRUSTEES REPORT for the year ended 30 September 2025

The trustees present their report and the audited financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements 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 issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The charity is registered with the Charity Commission under Charity Number: 1205212.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mrs Julieta Duque Cuartas
Mr John Mauricio Londono Rios
Mrs Lisbeth Vivian Zuleta Castro
Mrs Martha Lucia Martinez Garcia
Mrs Mayerlin Restrepo Chacon

Power to appoint trustees rests with the board of trustees, by reference to a process defined in the Articles.

Training of the New trustees

The charity recognises the requirement to keep Trustees current in order to best administrate the charity and give help and advice to the staff team. Training and updates from the Charity Commission will be given and circulated as frequently as possible.

Charitable objectives

The church opens daily and provides three different types of service; teaching, bible study and worship.

The charity currently operates from seven different sites as detailed in the information section.

The charity continues to endeavour to reach out to more people in the community and to make steps to open more branches to serve other communities.

Organisation of the charitable company

The charitable company is governed by its Memorandum and Articles of Association issued on 23 October 2023. The running of the charitable company is overseen by a board of trustees whose members are directors within the meaning of the Companies Act 200. The trustees meet monthly to oversee the ministry and staff.

Arrangements for setting pay and remuneration of key management personnel rest with the board of trustees.

The trustees manage the charity's finances through a budgeting and monitoring process.

Fundraising Practices

The charity does not carry out regular significant fundraising activities, the charity has always been blessed by regular generous gifts and regular standing order payments into the bank account.

Related parties

Two trustees receive remuneration for their work with the charity, J. M. Londono and J D Cuartas. Any connection between a trustee or senior manager of the charity with any contractor must be disclosed to the full board of trustees. In the current year no such related party transactions were reported.

Financial activities and results

The charity's collections remain steady, 2025 (£1,209,318) from 2024 (£1,219,367) despite the current difficult economic climate.

The charity's aim for the forthcoming year is to continue to grow and increase collections by expanding its London base and to set up meetings outside of the London area to make it possible for the charity to reach out to more people spiritually. The church has also acquired a new freehold property. The charity is also looking to set up more meetings in other parts of the United Kingdom in the coming year to meet growing demand.

Plans for the future

A full review of the charity's future plans and strategy can be found in the trustees annual report.

Public Benefit

The charity exists to proclaim the gospel by preaching in churches and halls to introduce people in the UK to Jesus Christ and operates across the nation so people can hear and learn of the teachings of Jesus Christ.

In compiling the report the trustees confirm that they have had due regard to the public benefit guidance issued by the Charity Commission.

The charity believes that the teachings it provides is a benefit to society and individuals through transforming peoples' lives and the impact on themselves, their families and society as a whole.

Reserves Policy

The trustees' policy is to aim to retain sufficient cash and liquid assets to meet commitments in case the charity ceases to operate, wherever possible, we would consider this to be two months salaries and overheads.

Investment Policy

There is a freehold reserve held to cover any unexpected costs in repair and improvement of the freehold property owned by the charity.

The charity does not hold any long-term investments or endowments. Cash surplus to monthly requirements is held in a savings account.

Risk Analysis

Risk management is the process of making and carrying out decisions that will minimise the adverse effect of accidental losses upon the charity. The risk management process is vital to the personal health and safety of employees and the safety of the public. In financial terms, it is vital to our ability to pursue our goals, commence and operate programs and events, and work out our charitable aim in an efficient and professional manner.

The trustees of the charity have put in place a risk management strategy to pursue our risk management goals and objectives. These goals and objectives include:

1. Avoiding exposure to accidental loss by undertaking events, contracts or activities where the potential loss is greater than the potential benefit to be derived from these undertakings.
2. Preventing loss by identifying potential loss exposures and implementing policies and procedures to reduce the risk of these losses occurring.
3. Controlling losses that occur by:
 - a. Developing contingency plans for possible loss scenarios
 - b. Proper documentation and investigation of losses
4. Raising the awareness of all Trustee board members, employees, and volunteers concerning risk management within the charity.

These goals and objectives will be accomplished by:

- a. Establishing a Risk Management Committee led by the chairman, whose responsibilities will be to implement, monitor, evaluate and revise plans to achieve our goals and objectives.
- b. Financial risk management to be monitored on a continual basis by the executive staff and any risks forthcoming to be reported to the chairman of the trustees at the regular meetings.
- c. Risk management is a standing item for discussion at each monthly team meeting.
5. Cooperation is needed from all trustees, employees and volunteers. Only by working as a team with common goals and objectives can we ensure the success of this risk management strategy and its part in working out our aims and vision.

Trustees responsibilities

The trustees are responsible for preparing financial statements in accordance with applicable law and United Kingdom generally accepted accounting practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or the deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently,

Make judgements and estimates that are reasonable and prudent,

Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at the time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Auditors

A resolution proposing that G C Forest & Co be appointed as auditors of the charity will be put to the Annual General Meeting.

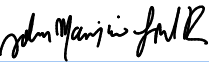
Trustees statement of disclosure to the auditor

We, the trustees of the charity who held office at the date of approval of the financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors 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 audit information and to establish that the charity's auditors are aware of that information.

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

By order of the board of trustees



John.Mauricio.London.Rios (Feb 5, 2026 11:07:23 GMT)

Date

Mr John Mauricio London Rios
Chairman

Iglesia De Dios Ministerial De Jesucristo Internacional

Independent Auditor's Report to the Trustees

Opinion

We have audited the financial statements of Iglesia De Dios Ministerial De Jesucristo Internacional for the year ended 30 September 2025 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, Including, Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 130 of The Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

George Christodoulou
(Senior Statutory Auditor)
for and on behalf of
G C Forest & Co
Statutory Auditor
2 February 2026

190 Billet Road
London
E17 5DX

Iglesia De Dios Ministerial De Jesucristo
Statement of Financial Activities
for the year ended 30 September 2025

		Unrestricted Funds Total	Restricted Funds Total	Total	Total
Incoming resources	Notes	2025 £	2025 £	2025 £	2024 £
Charitable activities					
Collections and donations	3	1,209,318	-	1,209,318	1,219,367
Investment income	4	11,846	-	11,846	4,573
Total incoming resources		1,221,164	-	1,221,164	1,223,940
Resources expended					
Charitable expenditure					
Donations	5	12,386	-	12,386	18,749
Wages and salaries	6	282,788	-	282,788	246,095
Premises costs	7	325,966	-	325,966	283,794
Central support costs	8	260,233	-	260,233	238,191
Total charitable expenditure		881,373	-	881,373	786,829
Net incoming resources		339,791	-	339,791	437,111
Funds Brought forward		1,963,850	-	1,963,850	1,526,739
Funds carried forward	12	2,303,641	-	2,303,641	1,963,850

The statement of financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 16 form part of the statutory accounts.

**IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO
INTERNATIONAL
Balance Sheet
as at 30 September 2025**

	Notes	2025	2024 £
Fixed assets			
Tangible assets	2	2,128,686	2,046,842
Current assets			
Debtors and prepayments	9	27,250	27,250
Cash at bank		1,099,284	889,465
Cash in hand		7,375	3,647
		<u>1,133,909</u>	<u>930,362</u>
Current liabilities			
Trade creditors/accruals	10	<u>85,557</u>	<u>86,688</u>
Net current assets		1,048,352	843,674
Creditors: amounts falling due after more than one year	11	873,397	926,666
Net assets		<u>2,303,641</u>	<u>1,963,850</u>
Funds of the charity			
Restricted funds	12a	-	-
Unrestricted funds	12b	2,223,641	1,883,850
Freehold reserve	12c	<u>80,000</u>	<u>80,000</u>
Total funds		<u>2,303,641</u>	<u>1,963,850</u>

I approve these accounts and confirm that I have made available all relevant records and information for their preparation.

Registered Charity Number: 1205212

The notes on pages 11 to 16 form part of the se financial statements

Mr John Mauricio Londono Rios - Trustee

2 February 2026



John Mauricio Londono Rios (Feb 5, 2026 11:07:23 GMT)

IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO
Statement of Cash Flows
for the year ended 30 September 2025

	Notes	2025 £	2024 £
Operating activities			
Net incoming resources		339,791	437,111
Adjustments for:			
Interest receivable		(11,846)	(4,573)
Interest payable		53,870	70,945
Depreciation		2,121	2,680
Increase in debtors		-	-
(Decrease)/increase in creditors		(54,550)	(31,599)
		<u>329,386</u>	<u>474,564</u>
Interest received		11,846	4,573
Interest paid		(53,870)	(70,945)
Cash generated by operating activities		<u>287,362</u>	<u>408,192</u>
Investing activities			
Payments to acquire tangible fixed assets		(83,815)	(110,720)
Cash used in investing activities		<u>(83,815)</u>	<u>(110,720)</u>
Financing activities			
Repayment of loans		-	-
Cash generated by financing activities		<u>-</u>	<u>-</u>
Net cash generated			
Cash generated by operating activities		287,362	408,192
Cash used in investing activities		(83,815)	(110,720)
Cash generated by financing activities		-	-
Net cash generated		<u>203,547</u>	<u>297,472</u>
Cash and cash equivalents at 1 October		903,112	605,640
Cash and cash equivalents at 30 September		<u>1,106,659</u>	<u>903,112</u>
Cash and cash equivalents comprise:			
Cash at bank		1,106,659	903,112
Bank overdrafts		<u>1,106,659</u>	<u>903,112</u>

IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO
Notes to the Accounts
for the year ended 30 September 2025

1 Accounting policies

a. Basis of accounting

The financial statements 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 issued in October 2019, The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b. Judgements and key sources of estimation uncertainty

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

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

c. Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Impairments

The trustees review fixed assets for indications of impairment in conjunction with review of depreciation below. The charity has policies in place to review assets on an ongoing basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	No depreciation provided
Equipment	15% on written down value
Motor vehicles	25% on written down value

d. Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future.

The trustees have considered the level of cash, current assets held and the expected level of income and expenditure for 12 months from authorising these financial statements and reinforce decision making with forecasting, making allowance for all available information.

The trustees consider that the Charity's main activities are underpinned adequately by donations and income from charitable activities. After careful consideration and evaluation of current management information and forecasts they continue to adopt the going concern basis of preparation.

e. Income

Donations and other forms of voluntary income are recognised within the accounts when received.

Legacies are accounted for when notified. Income tax recoverable on gifts received is recognised in the period when the gift is received.

Income received in respect of the Gathering is deferred and released at the time of the event.

f. Investment assets and the income arising

Investment income is treated as income when received.

g. Fund raising

These costs are an allocation of expenses incurred.

h. Funds accounting

Funds held by the charity are:

(a) Unrestricted general funds - these funds can be used in accordance with the charitable objects at the discretion of the trustees.

(b) Restricted funds - these are the funds that can only be used for a particular restricted purpose within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular purposes.

i. Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the profit and loss account to which they relate. These contributions are invested separately from the charity's assets.

j. Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on the written down value method.

	Land & Buildings	Equipment £	Motor vehicles £	Total £
2 Tangible fixed assets				
Cost				
At 1 October 2024	2,035,993	23,642	19,848	2,079,483
Additions	83,815	-	-	83,815
Disposals	-	-	-	-
At 30 September 2025	<u>2,119,808</u>	<u>23,642</u>	<u>19,848</u>	<u>2,163,298</u>
Depreciation				
At 1 October 2024	-	17,353	15,138	32,491
Charge for the year	-	943	1,178	2,121
At 30 September 2025	<u>-</u>	<u>18,296</u>	<u>16,316</u>	<u>34,612</u>
Net book value				
At 30 September 2025	<u>2,119,808</u>	<u>5,346</u>	<u>3,532</u>	<u>2,128,686</u>
At 30 September 2024	<u>2,035,843</u>	<u>6,289</u>	<u>4,710</u>	<u>2,046,842</u>
3 Collections and donations				
	Unrestricted Funds	2025 Restricted Funds	Total	2024
	£	£	£	£
Collections and donations	<u>1,209,318</u>	<u>-</u>	<u>1,209,318</u>	<u>1,219,637</u>
4 Investment income				
	Unrestricted Funds	2025 Restricted Funds	Total	2024
	£	£	£	£
Interest receivable	<u>11,846</u>	<u>-</u>	<u>11,846</u>	<u>4,573</u>
	<u>11,846</u>	<u>-</u>	<u>11,846</u>	<u>4,573</u>
5 Donations				
	Unrestricted Funds	2025 Restricted Funds	Total	2024
	£	£	£	£
Donations to other branches	<u>12,386</u>	<u>-</u>	<u>12,386</u>	<u>18,749</u>

6a Staff costs

	£	£	£	£
Employees' pensions	5,918	-	5,918	4,719
Employer's NIC	17,210	-	17,210	15,295
Salaries and wages	259,660	-	259,660	226,081
	<u>282,788</u>	<u>-</u>	<u>282,788</u>	<u>246,095</u>
Average number of staff during the year	9	-	8	9
Average number of staff:				
Ministry	9	-	9	9
Support staff	-	-	-	-
	<u>9</u>	<u>-</u>	<u>9</u>	<u>9</u>

No individual employee had emoluments above £60,000 during the year.

6b Trustees' and key management personnel remuneration and expenses

Two trustees and key management personnel received remuneration during the year.

The total amount of remuneration received by key management personnel during the year was £83,248 (2024 £80,805)

The trust considers its key management personnel to comprise of:

John Londono Rios
Julieta Duque Cuartas

Chairman
Operations Director

7 Premises costs

	£	£	£	£
Repairs	16,481	-	16,481	13,753
Building insurance	4,361	-	4,361	5,102
Water rates	1,995	-	1,995	1,899
Service charges	6,426	-	6,426	9,077
Rent	284,712	-	284,712	242,883
Light and heat	11,991	-	11,991	11,080
	<u>325,966</u>	<u>-</u>	<u>325,966</u>	<u>283,794</u>

8 Central support cost

	Unrestricted Funds	2025 Restricted Funds	2024 Total
Telephone	2,800	-	3,657
Bank charges	4,498	-	5,180
Bibles and literature	484	-	3,450
Administration expenses	15,240	-	2,890
Accountancy	11,725	-	17,942
Equipment expensed	13,599	-	11,521
Loan interest	53,869	-	70,945
Depreciation	2,121	-	2,680
Audit fees	7,440	-	7,200
Consultancy fees	72,135	-	60,219
Motor expenses	4,897	-	1,854
Stationery and printing	1,995	-	838
Travel	61,503	-	34,320
Legal and professional fees	2,883	-	10,336
Sundry expenses	5,044	-	5,159
	<u>260,233</u>	<u>-</u>	<u>238,191</u>

9 Debtors

		2025	2024
	Unrestricted Funds	Restricted Funds	Total
Other debtors - Rent deposits	27,250	-	27,250
	<u>27,250</u>	<u>-</u>	<u>27,250</u>

10 Creditors: amounts falling due within one year

	£	£	£	£
Accruals	23,771	-	23,771	23,909
Bank loans	54,693	-	54,693	56,117
Other creditors	-	-	-	400
Pensions payable	1,163	-	1,163	1,037
Taxation and Social Security costs	5,930	-	5,930	5,225
	<u>85,557</u>	<u>-</u>	<u>85,557</u>	<u>86,688</u>

11 Creditors: amounts falling due more than one year

	£	£	£	£
Bank loans	873,397	-	873,397	926,666
	<u>873,397</u>	<u>-</u>	<u>873,397</u>	<u>926,666</u>

12 Net Assets of the Charity's funds

	Unrestricted Funds	2025 Restricted Funds	2024 Total
(a) Restricted funds:movements in the year			
Balance as at 1 October 2024	-	-	-
Net incoming resources	-	-	-
Balance as at 30 September 2025	<u>-</u>	<u>-</u>	<u>-</u>
(b) Unrestricted funds:movements in the year			
Balance as at 1 October 2024	1,883,850	-	1,883,850
Net incoming resources	339,791	-	339,791
Transfer from General reserve	-	-	-
Balance as at 30 September 2025	<u>2,223,641</u>	<u>-</u>	<u>2,223,641</u>
(c) Unrestricted Freehold reserve			
Balance as at 1 October 2024	80,000	-	80,000
Transfer from General reserve	-	-	-
Balance as at 30 September 2025	<u>80,000</u>	<u>-</u>	<u>80,000</u>
TOTAL FUNDS AT 30 SEPTEMBER 2024	<u>2,303,641</u>	<u>-</u>	<u>2,303,641</u>
			<u>1,963,850</u>

13 Taxation

The charity is exempt from payment of corporation and income tax as it is a registered charity.

14 Charity status

The charity is registered with The Charity Commission.

15 Cash and cash equivalents	2025		2024	
	Unrestricted Funds	Resticted Funds	Total	
Cash and cash equivalents comprise the following:				
Cash at bank and in hand	<u>1,106,659</u>	<u>-</u>	<u>1,106,659</u>	<u>903,112</u>

16 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £5,918 (2024 £4,719).

Where required pension costs are allocated on the same basis as staff costs for the purpose of allocation between restricted and unrestricted funds.

IGLESIA DE DIOS MINISTERIAL DE JESUCRISTO INTERNACIONAL

UNIT 14 MILL MEAD INDUSTRIAL CENTRE
MILL MEAD ROAD
LONDON N17 9QU

Charity Number: 1205212

G C Forest & Co
Chartered Certified Accountants & Registered Auditors
190 Billet Road
London
E17 5DX

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 30 September 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

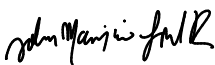
Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully



John Mauricio Londono Ries (Feb 5, 2026 11:07:23 GMT).....

Signed on behalf of the board of Iglesia De Dios Ministerial De Jesucristo Internacional

Date: