Charity Registration Number : 1082446

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

A CHARITABLE INCORPORATED ORGANISATION (CIO)
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustee	MOISES ANTONIO DE ARAUJO
Charity Number	1082446
Registered Office	21 Compton Avenue Wembley London HA0 3FD
Independent Examiner	Sansao Rodrigues

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2025. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity: COMUNIDADE PENTECOSTAL DE LONDRES TRUST
Charity registration number: 1082446
Principal address: 21 Compton Avenue, Wembley, HA0 3FD

Trustees

The trustees and officers serving during the year and since the year end were as follows:

SANDRA MACEDO GONCALVES
ERIVAN SOUZA LIMA
CELIA REGINA DOS SANTOS
SAULO LEANDRO DE ARAUJO
MOISES ANTONIO DE ARAUJO

Independent examiners
SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

Approved by the Board of Trustees and signed on its behalf by

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COMUNIDADE PENTECOSTAL DE LONDRES TRUST

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2025.

RESPONSIBILITIES AND SABIS OF REPORT

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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 REPORT

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or

4. the accounts 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 accounts to be reached.



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Sansao Rodrigues
SJPR Accountants Ltd
225 Clapham Road, London, SW9 9BE

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	56,200.67	56,200.67	49,982.98
Total		**56,200.67**	**56,200.67**	**49,982.98**
Expenditure on:				
Raising funds	3	739.10	739.10	-
Charitable activities		840.00	840.00	-
Other	5	51,015.99	51,015.99	52,113.14
Total		**52,595.09**	**52,595.09**	**52,113.14**
Net income/(expenditure)		**3,605.58**	**3,605.58**	**(2,130.16)**
Net movement in funds		**3,605.58**	**3,605.58**	**(2,130.16)**
Reconciliation of funds:				
Total funds brought forward		(16,317.20)	(16,317.20)	(14,187.04)
Total funds carried forward		**(12,711.62)**	**(12,711.62)**	**(16,317.20)**

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Current assets			
Cash at bank and in hand	6	23,199.92	25,594.34
Total current assets		**23,199.92**	**25,594.34**
Creditors: amounts falling due within one year	7	(6,000.00)	-
Net current assets		29,199.92	25,594.34
Total net assets		**29,199.92**	**25,594.34**
Funds of the Charity			
Unrestricted funds	8	(12,711.62)	(16,317.20)
Restricted funds	8	-	-
Endowment funds	8	-	-
Total funds		**(12,711.62)**	**(16,317.20)**

The financial statements were approved by the trustees on 22 July 2026 and signed on its behalf by:

MOISES ANTONIO DE ARAUJO
Trustee

COMUNIDADE PENTECOSTAL DE LONDRES TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal o'er is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must
be used in future time periods, then the income is deferred.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2. Income from Donations and Legacies

Analysis	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Donation and gifts	34,056.67	34,056.67	49,982.98
General grants provided by Government/other charities	22,144.00	22,144.00	-
Total	**56,200.67**	**56,200.67**	**49,982.98**

3. Expenditure on Raising Funds

Analysis	Unrestricted funds £	Total funds 2025 £
Cleaning	739.10	739.10
Total	**739.10**	**739.10**
Support Costs	-	-
	739.10	**739.10**

4. Support Costs

Analysis	Total funds 2025 £
Support Costs	
Governance Costs	
Accountants fees	840.00
	840.00

5. Other Expenditure

Analysis	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Other Expenditure	49,387.27	49,387.27	51,679.59
Fuel expenses	488.72	488.72	433.55
Bank Charges	1,140.00	1,140.00	-
Total	**51,015.99**	**51,015.99**	**52,113.14**

6. Cash at bank and in hand

Analysis	Total funds 2025 £	Total funds 2024 £
Natwest	23,199.92	25,244.34
Cash at bank and in hand	-	350.00
Total	**23,199.92**	**25,594.34**

7. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025 £
Loan	(6,000.00)
Total	**(6,000.00)**

8. Charity funds

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

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds				
	25,594.34	56,200.67	52,595.09	29,199.92
General Fund	(16,317.20)	-	-	(16,317.20)
Unrestricted funds total	**9,277.14**	**56,200.67**	**52,595.09**	**12,882.72**
Total	**9,277.14**	**56,200.67**	**52,595.09**	**12,882.72**

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

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	**(14,187.04)**	**49,982.98**	**52,113.14**	**(16,317.20)**

8.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-