Charity number: 1163394

THE CONGREGACION DE EVANGELICOS DE HABLA ESPANOLA

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THE CONGREGACION DE EVANGELICOS DE HABLA ESPANOLA

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THE CONGREGACION DE EVANGELICOS DE HABLA ESPANOLA

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees

Juan Morlan
Ian Mcleish
John Castro Murillo

Charity registered number

1163394

Contact address

Unit 9 Silicon Centre
Wadsworth Road
Perivale
Middlesex
UB6 7JD

Accountants

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report together with the financial statements of the Charity for the year 1 April 2025 to 31 March 2026. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

b. Activities undertaken to achieve objectives

Various activities are undertaken to meet the overall objective of the charity, to advance the protestant and evangelical tenants of the Christian faith, including promoting the gospel through worshipping in community, and making donations to assist missionaries, the poor and homeless through its Social Fund.

Achievements and performance

a. Main achievements of the Charity

The results for the period are shown in the statement of financial activities.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees recognise the need to have a reserves policy and seek to maintain funds at a level to ensure that the charity can continue even if there is a severe downturn in income or major unforeseen revenue expenditure. In practice the minimum reserves to be held in the general fund should equate to 3 months of general fund expenditure and this is the case at the balance sheet date. At 31 March 2026 the general fund had a balance of £26,193 with £24,456 of this being represented by net current assets (2025 - £14,582 of general fund net current assets) thus meeting this criteria. In addition approximately £41,618 of designated (but still unrestricted) funds were held in net current assets at 31 March 2026 (2025 - £42,231).

Structure, governance and management

a. Constitution

The charity was established and registered as a Charitable Incorporated Organisation on 3 September 2015 to preach the Word of God in the Spanish language, and to advance the Protestant and evangelical tenants of the Christian faith. It inherited the entire activities of its predecessor charity of the same name which was constituted as a charitable trust and had a registered number of 280694. The transfer to the CIO of all activities, assets and liabilities from the unincorporated charity took effect on 1 April 2016.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

New trustees are appointed from time to time by the existing trustees. Recruitment of new trustees focuses on individuals with a long standing knowledge of the charity who have been personally known to the existing trustees for a period of at least one year prior to their appointment.

c. Organisational structure and decision-making policies

The trustees meet formally on a quarterly basis to discuss the affairs of the charity, review financial information and to plan the forthcoming months.

d. Financial risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:

Juan Morlan

Date: 13 August 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent examiner's report to the trustees of The Congregacion De Evangelicos De Habla Espanola ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 work or for this report.

Signed: Dated: 13 August 2026

Richard Hill FCA

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:				
Donations and legacies	3	**31,980**	**31,980**	29,158
Charitable activities	4	**24**	**24**	-
Investments	5	**1,485**	**1,485**	1,724
Total income		**33,489**	**33,489**	30,882
Expenditure on:				
Charitable activities	6	**21,778**	**21,778**	20,560
Total expenditure		**21,778**	**21,778**	20,560
Net movement in funds		**11,711**	**11,711**	10,322
Reconciliation of funds:				
Total funds brought forward		**807,531**	**807,531**	797,209
Net movement in funds		**11,711**	**11,711**	10,322
Total funds carried forward		**819,242**	**819,242**	807,531

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

The notes on pages 7 to 15 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		2025 £
Fixed assets					
Tangible assets	8		**753,168**		750,718
			753,168		750,718
Current assets					
Debtors	9	**4,170**		4,120	
Cash at bank and in hand		**64,048**		54,735	
		68,218		58,855	
Current liabilities					
Creditors: amounts falling due within one year	10	**(2,144)**		(2,042)	
Net current assets			**66,074**		56,813
Total net assets			**819,242**		807,531
Charity funds					
Restricted funds	12		**-**		-
Unrestricted funds	12		**819,242**		807,531
Total funds			**819,242**		807,531

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

Juan Morlan

Date: 13 August 2026

The notes on pages 7 to 15 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Congregacion De Evangelicos De Habla Espanola meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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 year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- depreciation to be charged on a straight line basis over 50 years once the asset is in use
Church Assets	- 10 years straight line

1.5 Debtors

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

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

2. General information

The Charity is registered in England with a charity number of 1163394.

3. Income from donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Donations	31,980	**31,980**	29,158
Total 2025	29,158	29,158	

4. Income from charitable activities

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Book sales	24	**24**	-
	24	**24**	-

5. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Bank Interest	1,485	**1,485**	1,724
Total 2025	1,724	1,724	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Total 2026 £	Total 2025 £
Total expenditure on charitable activities	21,778	**21,778**	20,560
Total 2025	20,560	20,560	

Summary by expenditure type

	Depreciation 2026 £	Other costs 2026 £	Total 2026 £	Total 2025 £
Total expenditure on charitable activities	472	21,306	**21,778**	20,560
Total 2025	472	20,088	20,560	

7. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £	Total funds 2025 £
Total expenditure on charitable activities	18,067	3,711	**21,778**	20,560
Total 2025	16,930	3,630	20,560	

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2026 £	Total funds 2026 £	Total funds 2025 £
Donations	10,306	**10,306**	9,630
Other direct charitable expenses	2,896	**2,896**	2,101
Meals and canteen	2,698	**2,698**	2,649
Sunday School	412	**412**	69
Usher expenses	-	**-**	485
Travel expenses	1,755	**1,755**	1,897
Creche Expenses	-	**-**	99
Total 2026	18,067	**18,067**	16,930
Total 2025	16,930	16,930	

Analysis of support costs

	Activities 2026 £	Total funds 2026 £	Total funds 2025 £
Depreciation	472	**472**	472
Management and administration	470	**470**	466
Postage, printing and stationary	617	**617**	619
Insurance	130	**130**	116
Preparation and examination of financial statements	2,022	**2,022**	1,957
	3,711	**3,711**	3,630
Total 2025	3,630	3,630	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

8. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2025	**748,509**	**4,720**	**753,229**
Additions	**2,922**	**-**	**2,922**
At 31 March 2026	**751,431**	**4,720**	**756,151**
Depreciation			
At 1 April 2025	**-**	**2,511**	**2,511**
Charge for the year	**-**	**472**	**472**
At 31 March 2026	**-**	**2,983**	**2,983**
Net book value			
At 31 March 2026	**751,431**	**1,737**	**753,168**
At 31 March 2025	748,509	2,209	750,718

9. Debtors

	2026 £	2025 £
Due within one year		
Other debtors	**4,170**	4,120
	4,170	4,120

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

10. Creditors: Amounts falling due within one year

	2026 £	2025 £
Other creditors	**2,144**	2,042
	2,144	2,042

11. Financial instruments

	2026 £	2025 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**64,048**	54,735
	64,048	54,735

Financial assets measured at fair value through income and expenditure is comprised of cash in bank and in hand.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Unrestricted funds					
Designated funds					
Social fund	**675**	**-**	**(10,306)**	**12,000**	**2,369**
Women's Fellowship	**762**	**545**	**(830)**	**-**	**477**
Men's Fellowship	**122**	**-**	**-**	**-**	**122**
Ushers	**562**	**-**	**-**	**-**	**562**
Cash designated for building work	**40,110**	**900**	**-**	**(2,922)**	**38,088**
Book value of building at Perivale	**748,509**	**-**	**-**	**2,922**	**751,431**
	790,740	**1,445**	**(11,136)**	**12,000**	**793,049**
General funds					
General fund	**16,791**	**32,044**	**(10,642)**	**(12,000)**	**26,193**
Total Unrestricted fund	**807,531**	**33,489**	**(21,778)**	**-**	**819,242**

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Designated funds	**790,740**	**1,445**	**(11,136)**	**12,000**	**793,049**
General funds	**16,791**	**32,044**	**(10,642)**	**(12,000)**	**26,193**
	807,531	**33,489**	**(21,778)**	**-**	**819,242**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	753,168	**753,168**
Current assets	68,218	**68,218**
Creditors due within one year	(2,144)	**(2,144)**
Total	819,242	**819,242**

15. Related party transactions

The trustees of the charity, as a body, are considered the key management personnel of the charity.

Total donations received from the trustees in the period under review amounted to £4,960 (2025 - £3,600).