CHARITY REGISTRATION NUMBER: 1202925

MINISTERIO EVANGELISTICO PARA LAS NACIONES

Unaudited Financial Statements

31 December 2025

MINISTERIO EVANGELISTICO PARA LAS NACIONES

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

MINISTERIO EVANGELISTICO PARA LAS NACIONES

Trustees' Annual Report

Year ended 31 December 2025

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

Reference and administrative details

Registered charity name	MINISTERIO EVANGELISTICO PARA LAS NACIONES
Charity registration number	1202925
Principal office	
The trustees	
	Lorena Patricia Leonelli Elody Sofia Ordonez Ron Maritza Cortes Quinonez
Independent examiner	Mr Harry Koranteng-FCCA ACMA 2nd Floor 6 Greenwich Quay Clarence Road London SE8 3EY

Structure, governance and management

Governing document
Ministerio Evangelistico Para Las Naciones was initially registered as a company limited by guarantee on 19 July 2015, but has now been registered and converted into Charitable Incorporated Company (CIO) on 13 May 2023 with Charitable Registration Number 1202925

Appointment of Trustees
A new trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new Trustee and by the chair of the meeting and such records shall be conclusive evidence of his appointment.

Trustee Induction and Training
New trustees undergo an induction session covering their legal obligations under charity law,the committee and decision processes and the recent financial performance of the charity.Trustees are encouraged to attend appropriate external training events where these will assist them in carrying their duties.

Organisation
The board of trustees consisting of 3 members, who meet twice ayear, administer the charity. There are sub-committee

Objectives and activities

Objectives and activities
The main objective of the charity are the advancement of the Christian faith, the relief of sickness,poverty and the advancement of education in accordance with Christian principles.

The strategy employed to achieve the objectives of the charity have continued to be regular church services, Christian conventions, crusades, and ministering the word of God. The strategy also involves help with financial hardship and to promote and preserve good health by the provision of funds, goods, or services of any kind as the Church shall determine.

Public benefit
We have served local and international communities by directly providing teaching that supports the personal and spititual development and wellbeing of anyone who seeks it, and by enabling our members to provode similar community benefit. Our principal activities have included a main Sunday service open to all, Sunday school for children, bible study, prayer meetings, worship services and rehearsals, fasting gatherings throughput the week. All these gatherings have been open to the public.

Achievements and performance

The accounting year ending 31 December 2025 was a productive and fruitful year for thecharity. The continued support of our faithful church members, partners and friends of theministry has enabled us to remain focused on maintaining the objective of the charity,which is to advance the Christian faith in the United Kingdom. Their commitment andencouragement have been a tremendous blessing throughout the year.

The number of people attending our Sunday and midweek services has continued toincrease. We have also maintained a strong online presence, enabling individuals fromdifferent locations to connect with our services and activities through social mediaplatforms and online broadcasts.

During the year, the charity successfully relaunched its website, enhancing its onlinepresence and ensuring compliance with current data protection requirements. The trusteesalso implemented a formal safeguarding policy and safeguarding structure to support thewelfare of those participating in the charity's activities. In addition, progress continued towards the long-term objective of acquiring a permanent church building through thedevelopment and promotion of the Pro-Temple fund.

We would like to express our sincere appreciation to all our members and supporters fortheir continued financial contributions, which have enabled the charity to meet its financialobligations and continue building reserves to support future ministry projects andactivities.

Through the dedicated efforts of our Pastor, church leaders and volunteers, we havecontinued to place a strong emphasis on teaching the Word of God through our Sundayworship services, Bible study meetings, discipleship programmes and online ministry.Their valuable contribution to the growth and development of the charity is greatlyappreciated.

As a ministry that believes in supporting others, we remain grateful for the opportunities toassist individuals, ministries and charitable causes where appropriate. We continue toencourage outreach, evangelism and community engagement as part of our commitment tosharing the Christian faith and demonstrating God's love in practical ways.

Attendance at church events, worship services and discipleship activities remainedencouraging throughout the year. The charity continues to explore opportunities to expandits facilities and resources in support of its growing congregation and future developmentplans, including the ongoing vision of acquiring a permanent church building.

Financial review

Total incoming resources have increased by 18.40% to £86,226 as compared to £72,872 in 2024. The Total Outgoing resources have increased by 6.64% to £70,423 as compared to £66,041in 2024. This thus resulted in a net incoming resources surplus of £15,803 as compared to a surplus of £6,831 in 2024. The principal funding sources continued to be tithes and offerings from members and also from Gift Aid.

The trustees' annual report was approved on 26 October 2026 and signed on behalf of the board of trustees by:

Lorena Patricia Leonelli
Trustee

MINISTERIO EVANGELISTICO PARA LAS NACIONES

Independent Examiner's Report to the Trustees of MINISTERIO EVANGELISTICO PARA LAS NACIONES

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of MINISTERIO EVANGELISTICO PARA LAS NACIONES ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 have completed my examination. I confirm that no material 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 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Mr Harry Koranteng-FCCA ACMA
Independent Examiner
HP Osalors Ltd
2nd Floor
6 Greenwich Quay
Clarence Road
London
SE8 3EY

26/10/26

MINISTERIO EVANGELISTICO PARA LAS NACIONES

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	86,226	86,226	72,872
Investment income	**5**	55	55	–
Total income		86,281	86,281	72,872
Expenditure				
Expenditure on charitable activities	**6,7**	70,423	70,423	66,041
Total expenditure		70,423	70,423	66,041
Net income and net movement in funds		15,858	15,858	6,831
Reconciliation of funds				
Total funds brought forward		7,976	7,976	1,145
Total funds carried forward		23,834	23,834	7,976

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

MINISTERIO EVANGELISTICO PARA LAS NACIONES

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**12**	4,848	1,588
Current assets			
Cash at bank and in hand		22,147	9,013
Creditors: amounts falling due within one year	**13**	3,161	2,625
Net current assets		18,986	6,388
Total assets less current liabilities		23,834	7,976
Net assets		23,834	7,976
Funds of the charity			
Unrestricted funds		23,834	7,976
Total charity funds	**15**	23,834	7,976

These financial statements were approved by the board of trustees and authorised for issue on 26 October 2026, and are signed on behalf of the board by:

Lorena Patricia Leonelli
Trustee

The notes on pages 8 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 Pageant Walk, Croydon, CR0 5UG.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Tithes and Offerings	78,652	78,652	65,314	65,314
HMRC Charity Gift Aid	7,574	7,574	7,558	7,558
	86,226	86,226	72,872	72,872

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	55	55	–	–

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	60,308	60,308	59,231	59,231
Charitable activities	8,468	8,468	5,153	5,153
Support costs	1,647	1,647	1,657	1,657
	70,423	70,423	66,041	66,041

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	60,308	–	60,308	59,231
Charitable activities	8,468	–	8,468	5,153
Governance costs	–	1,647	1,647	1,657
	68,776	1,647	70,423	66,041

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	1,616	530

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	25,336	20,987
Employer contributions to pension plans	1,193	406
	26,529	21,393

The average head count of employees during the year was 1 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	1	3

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

A trustee, Lorena Leonelli received remuneration for services to the charity. Her remuneration for the year was £25,336.

12. Tangible fixed assets

	Equipment
	£
Cost	
At 1 January 2025	2,823
Additions	4,876
At 31 December 2025	7,699
Depreciation	
At 1 January 2025	1,235
Charge for the year	1,616
At 31 December 2025	2,851
Carrying amount	
At 31 December 2025	4,848
At 31 December 2024	1,588

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	900	930
Accruals and deferred income	1,860	1,500
Social security and other taxes	401	195
	3,161	2,625

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,193 (2024: £406).

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	7,976	86,281	(70,423)	23,834

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	1,145	72,872	(66,041)	7,976

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	4,848	4,848
Current assets	22,147	22,147
Creditors less than 1 year	(3,161)	(3,161)
Net assets	23,834	23,834

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	1,588	1,588
Current assets	9,013	9,013
Creditors less than 1 year	(2,625)	(2,625)
Net assets	7,976	7,976

17. Related parties

There were no transactions with trustees other than as disclosed in note 11.