

# LORD OF THE NATIONS CHURCH

England & Wales · Charity number 1139782

## Details

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**Other names** LOTN LONDON

**Status** Registered

**Legal form** Other

**Registered** 2011-01-12

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

## Contact

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**Address** 14 Norfolk Court  
Victoria Park Gardens  
Worthing  
BN11 4ED

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**Email** [chingjr@yahoo.com](mailto:chingjr@yahoo.com)

**Website** [www.lotneurope.com](http://www.lotneurope.com)

## Activities

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**Objects:** 3. OBJECTS3.1 THE OBJECTS OF THE CHURCH ARE, FOR THE PUBLIC BENEFIT:- 3.1.1 TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; 3.1.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND 3.1.3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.3.2 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS.

**Activities:** 1. General Charitable Purposes2. Education/Training3. Relief Poverty4. Overseas Famine Relief5. Religious Activities

## Classification

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- **How:** Provides Other Finance, Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Philippines
- Hammersmith And Fulham
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,573	£58,806	-	-
2023-12-31	£63,719	£66,968	-	-
2022-12-31	£55,951	£60,786	-	-
2021-12-31	£41,260	£34,447	-	-
2020-12-31	£36,077	£29,934	-	-

## Trustees

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Name	Role	Appointed
ANGELITO RONA	Chair	
ANGELICA CABRERA		2012-10-31
ANNALOU TURNER		2012-10-31

**LORD OF THE NATIONS CHURCH**

England & Wales - Charity number 1139782

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# Accounts

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# LORD OF THE NATIONS

162 Hamilton Ave, Surbiton  
KT6 7PZ

## Report and Financial Statements for the year ended 31<sup>st</sup> December 2024

Registered Charity No. 1139782

**Lord of the Nations Church  
Index to the financial statements  
for the year ended 31<sup>st</sup> December 2024**

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## **CONTENTS**

	<b>Pages</b>
Legal and Administrative details	2
Trustees' report	3 to 9
Examiner's report	10 to 11
Statement of financial activities	12
Balance sheet	13
Notes forming part of the financial statements	14 to 18

# **LORD OF THE NATIONS**

## **Reference and administrative information**

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### **TRUSTEES**

**Angelito Rona** Chairman

**Annalou Turner** Trustee/Secretary  
Appointed 2012

**Angelica Cabrera** Trustee  
Appointed 2012

CHARITY NUMBER 1139782

CORRESPONDENCE  
ADDRESS

162 Hamilton Avenue  
Surbiton  
KT6 7PZ

BANKERS HSBC  
King Street  
Hammersmith  
London  
W6

EXAMINER TaxAssist Accountants  
16 Heath Road  
Twickenham  
Middlesex  
TW1 4BZ

# Chairman's Report

## **Aim and Purposes**

The objects of the Church are, for the public benefit;--to advance the Christian faith in accordance with the statement of belief in such ways and such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

To advance education in such ways & in such parts of the United Kingdom or the World as the Trustees from time to time think fit

The Trustees must use the income and may use the capital of the Church in promoting the objects.

## **Objectives and Activities**

The LOTN Church is committed to enabling as many people as possible to worship at our church and to become a part of our community at LOTN. The LOTN maintains an overview of worship through prayer, the reading of scripture, music and dance. We have breaking of the bread every 1<sup>st</sup> week of the month.

When planning our activities for the year, the spiritual leadership considers the Commission's guidance on public benefit and, in particular, the specific guidance on charities for Advancement of religion. In

particular, we try to enable ordinary people to live out their faith as part of our community through:-

Worship and prayer; learning about the gospel; developing their knowledge and faith in Jesus. Bible studies are available for those who are free to attend on certain days of the week. Provision of counselling from the pastor to those is anytime to those who are in need. Intercessory prayer is being held every 2<sup>nd</sup> and 4<sup>th</sup> Sunday every month after the worship service.

The spiritual leadership of LOTN planned five major activities each year to strengthen the faith of the members. These are:

➤ **CAMP MEETING**

This activity is being held every Easter to remember the suffering and death of Jesus Christ. We usually hold this activity in a certain place outside London and stay there for a couple of days. The participants have to pay for their food and accommodation. This activity is much more on spirituality. Last year we had film showing of the Passion of the Christ. After this activity the participants went home edified and refreshed.

➤ **PASTORAL CONFERENCE**

Last year we had this activity at the Riverside church, was an overnight activity for all workers and non-workers as a preparation for the Church anniversary the following month. The participants experienced the power of the Holy spirit, many experienced the gift of the Holy spirit like speaking in different tongue. Many were edified and refreshed after the conference.

➤ **LOTN ANNIVERSARY**

These is a one-day activity which was held in the normal church venue. Everybody invites their friends to attend this occasion. This the biggest occasion for LOTN. There was praise and worship, dancing, testimonies, preaching of the word of God and meal fellowship.

## **CHRISTMAS PARTY**

In this activity we invite friends to join us for the celebration of the birth of Jesus Christ. We have praise and worship in the morning and the word of God, followed by a light lunch, then we have the party rolling with presentation from different ministries, games, exchange gifts and meal fellowship.

## **Missions and Evangelism**

This year, The Lord of the Nations Church Philippines obtained a building, and the LOTN Church London participated and committed in giving financial support for the project.

We have agreed it rightful to reflect all collections in the Charity Account and the donations to the Philippine Church Building Project is named Nehemiah. The New Church building was dedicated last year as a result, our pastor had to travel twice to the Philippines for the Church dedication and Church anniversary.

## **Financial Review**

During the year under review the charity's income was £79,182 Expenditure amounted to £58,543 and a profit of £21,030 was recorded for the year. The charity had restricted Reserves of £12,033 at the start of the period under review which at the year-end amounted to £18,102. However, during the year donations were received for the specific purpose of establishing a Church Building Fund and the value of these donations, £6,069.01 was placed into a designated Building Fund. This has had the effect of reducing the residual free reserves by this amount so that at the year-end Unrestricted free Reserves amounted to £23,657. The Trustees are aware that they will need to exercise careful financial stewardship during 2024 to ensure that the charity's Unrestricted free Reserves will not be further depleted will the

goal that Reserves will be achieved. We may treat the building fund as a form of overdraft when the general fund becomes low.

- "Low" being defined as when the general fund is not sufficient to support normal operation-

The building fund is to be repaid when the general fund becomes self-sufficient.

## **Reserves Policy**

The application of a 6 month core cost calculation to determine the level of Reserves would require Unrestricted Reserves of £23,567 and would not in the Trustees opinion be appropriate.

The Charity occupies premises that are rented on sessional basis and could be quickly discontinued if the Charity is faced by difficult financial circumstances. Rental costs of £12,071 can therefore be excluded from any core cost calculation. There are other costs that are directly linked to the Charity current means of operating and these too could be quickly shed in extreme circumstances.

The only ongoing liability would be the salary and social security costs and one or two small items which lead Trustees to believe that a realistic 6 month Reserve requirement is likely to be in the region of £9000.

Current Unrestricted Reserves account for 5% of this amount and it is the Trustees intention to increase Reserves to the current target level as quickly as possible.

## **Risk Management**

The Charity Trustees have identified the following risks to which the charity is exposed:

1. Manual Handling -as the volunteers carry the equipment to be set up for the worship service every Sunday, the trustees see to it that the volunteers are trained for manual handling for health and safety.

Volunteers Workers Trained in Manual handling:

Shekinah Rona, Antonio Lazo, Bergil Atan

2. First Aid-the Trustees appoint few members as they are experienced people in their fields a nurses and therapist.

Members of First Aid Team:

Glenda Rona, Teodora Sumibcay, Annalou Turner,

3. Child and Elderly Protection—there are few members who are trained for safeguarding the elderly and children.

Members trained:

Glenda Rona, Teodora Sumibcay, Annalou Turner

4. Building Insurance— for this is safeguarding the property of the charity, including its contents

5. CRB Checking of elected Trustees

The elected trustees should obtain a CRB checks once they are elected.

## **Structure, Governance and Management**

The method of appointment of LOTN members is set out in the By-laws of the charity. At LOTN the membership consists of the Pastor, church elders, charity trustees, worship team, ushering, intercessory, dance, technical, children, couples and the different committees. All those who attend our services are encouraged to register on the Electoral Roll and stand for election .

The members are asked to vote for the matters that needs to be decided by their votes according to the by - laws of the charity. The church

trustees are responsible to make decisions regarding to how the funds being spent as their rights stated in the by-laws of the charity.

There is annual general meeting once a year with the average attendance of 95%. Given its wide responsibilities the LOTN has a number of committees each dealing with a particular aspect of church life. These committees has to report back regularly with minutes of their deliberations being received by the full LOTN and discussed as necessary.

## **Volunteers**

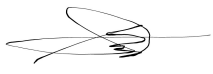
We would like to thank all the volunteers from the administration staff, the council of elders, the worship team, the ushering ministry, the intercessory ministry and the dance ministry who works so hard to make our church to be a vibrant and lively community. We would like to thank all the members for their contribution to our ministry and for keeping the church running.

**Angelito Rona**  
**Chairman**

**16<sup>th</sup> October 2025**

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year



under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.



.....  
**Angelito Rona**  
**Chairman**



.....  
**Angelica Cabrera**  
**Trustee**

## **Independent examiner's report on the accounts**

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 Commission (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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

to keep accounting records in accordance with section 130 of Charities Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:** Nabiha Rahman

**Date**      **16 October 2025**

TaxAssist Accountants  
16 Heath Raod  
Twickenham  
TW1 4BZ

# Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year 2024	Total last year 2023
		£	£	£	£	£
<b>Incoming resources</b>						
Donations, legacies and Grants	3	79,182	-	-	79,182	63,555
Congregation Fund raising Events	3		-	-		
Interest and dividends		391	-	-	391	164
<b>Total incoming resources</b>		<b>79,573</b>	<b>-</b>	<b>-</b>	<b>79,573</b>	<b>63,719</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI	6	19,152	-	-	19,152	17,298
Rent, rates and Insurance		12,071	-	-	12,071	15,229
Telephone postage and stationery		672	-	-	672	529
Repairs and maintenance		604	-	-	604	562
Donations and Grants	7	8,708	-	-	8,708	14,290
Stipend paid to visiting Bishops			-	-		-
Computer expense		628	-	-	628	482
Travelling expenses		14,985	-	-	14,985	14,130
Accountancy		1,313	-	-	1,313	1,313
Bank charges		110	-	-	110	73
Equipment purchased		300	-	-	300	2,907
Sundry Expense		-	-	-	-	115
		58,806	-	-	58,806	66,968
<b>Profit and (loss) for the year</b>		<b>21,030</b>	<b>-</b>	<b>-</b>	<b>21,030</b>	<b>(3,279)</b>
<b>Brought forward</b>		<b>20,639</b>	<b>-</b>	<b>-</b>	<b>20,639</b>	<b>23,918</b>
<b>Total funds carried forward</b>		<b>41,669</b>	<b>-</b>	<b>-</b>	<b>41,669</b>	<b>20,639</b>




# Balance Sheet

	Note	Total this year 2024 £	Total last year 2023 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
Investments	9	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Stock and work in progress		-	-
Other receivable (Short term) investments	10	3,686	3,686
Cash at bank and in hand		39,434	18,375
<b>Total current assets</b>		43,120	22,061
Creditors: amounts falling due within one year	11	1,451	1,422
<b>Net current assets/(liabilities)</b>		41,669	20,639
<b>Total assets less current liabilities</b>		41,669	20,639
Creditors: amounts falling due after one year		-	-
Provisions for liabilities and charges		-	-
<b>Net assets</b>		41,669	20,639
<b>Funds of the Charity</b>			
Unrestricted funds		-	-
Designated funds		-	-
Total unrestricted funds		23,567	8,606
Restricted income funds	12	18,102	12,033
Endowment funds	12	-	-
<b>Total funds</b>		41,669	20,639

Signed by one or two trustees on behalf of all the trustees

Date of oval

31 Oct 2025		31 Oct 2025
Signature		Signature

# **Notes to the Accounts**

## **Note 1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with\*



Accounting Standards; and with the Charities Act 1993.

## **Note 2 Accounting policies**

***This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.***

### **INCOMING RESOURCES**

#### **Recognition of incoming**

These are included in the Statement of Financial Activities (SoFA) when:

#### **resources**

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering				
Donations	79,182		79,182	63,555
Mission			-	-
Anniversary			-	-
<b>Total</b>			<b>79,182</b>	<b>63,555</b>
Building Fund			6,069	9,198
Congregation fees for Events				
Total			<b>73,113</b>	<b>54,357</b>

**Note 4 Analysis of resources expended**  
**See Statement of Financial Activities above**

**Note 5 Details of certain items of expenditure**

**5.1 Trustee expenses**

	<b>This year</b>	<b>Last year</b>
<b>Number of trustees who were paid expenses</b>		<b>0</b>
<b>Nature of the expenses</b>		<b>0</b>
<b>Total amount paid</b>		<b>0</b>

**5.2 Fees for examination or audit of the accounts**

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's or auditors' fees for reporting on the accounts</b>	<b>1,313</b>	<b>1,313</b>
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</b>	<b>0</b>	<b>0</b>

**Note 6 Paid employees**

**6.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
<b>Gross wages, salaries and benefits in kind</b>	19,152	17,298
<b>Employer's National Insurance costs</b>	-	-
<b>Pension costs</b>	-	-
<b>Total staff costs</b>	<b>19,152</b>	<b>17,298</b>

**6.2 Average number of full-time equivalent employees in the year**

	<b>This year Number</b>	<b>Last year Number</b>
<b>The parts of the charity in which the employees work</b>	1	
<b>Total</b>		<b>1</b>

**6.3 Defined contribution pension scheme**

**There is no scheme**

## Note7 Grant-making

### 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Foreign Missions-Lord of the Nations Church, Philippines		
<b>Total</b>		-

**Note8 Tangible fixed assets**  
**The charity has no tangible fixed assets**

**Note 9 Investment assets**  
*The charity has no investment assets.*

**Note 10 Debtors and prepayments**

**Note 11 Creditors and accruals**

#### 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,451	1,422	-	-
<b>Total</b>	1,451	1,422	-	-

**Note 12 Endowment and restricted income funds**  
**The charity has no endowment or restricted income**

***funds.***

**Note 13            Transactions with related parties**

There are no transactions with related parties

**| Note 14                            Additional Disclosures |**

***There are none.***



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Thu, 30th Oct 2025 14:39:12 GMT	Envelope generated with fingerprint 5d7f26f1ba657ac93b0eb8437c6bb374 (35.176.231.177)
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**LORD OF THE NATIONS CHURCH**

England & Wales - Charity number 1139782

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# Accounts

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# LORD OF THE NATIONS

162 Hamilton Ave, Surbiton  
KT6 7PZ

## Report and Financial Statements for the year ended 31<sup>st</sup> December 2023

Registered Charity No. 1139782

**Lord of the Nations Church  
Index to the financial statements  
for the year ended 31<sup>st</sup> December 2023**

---

## **CONTENTS**

	<b>Pages</b>
Legal and Administrative details	2
Trustees' report	3 to 9
Examiner's report	10 to 11
Statement of financial activities	12
Balance sheet	13
Notes forming part of the financial statements	14 to 18

# **LORD OF THE NATIONS**

## **Reference and administrative information**

---

### **TRUSTEES**

**Angelito Rona**

Chairman

**Teodora Sumibcay**

Trustee/Treasurer

**Annalou Turner**

Appointed 2012

Trustee/Secretary

**Angelica Cabrera**

Appointed 2012

Trustee

CHARITY NUMBER

1139782

CORRESPONDENCE  
ADDRESS

162 Hamilton Avenue  
Surbiton  
KT6 7PZ

BANKERS

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King Street  
Hammersmith  
London  
W6

EXAMINER

TaxAssist Accountants  
16 Heath Road  
Twickenham  
Middlesex  
TW1 4BZ

# Chairman's Report

## **Aim and Purposes**

The objects of the Church are, for the public benefit;--to advance the Christian faith in accordance with the statement of belief in such ways and such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

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When planning our activities for the year, the spiritual leadership considers the Commission's guidance on public benefit and, in particular, the specific guidance on charities for Advancement of religion. In

particular, we try to enable ordinary people to live out their faith as part of our community through:-

Worship and prayer; learning about the gospel; developing their knowledge and faith in Jesus. Bible studies are available for those who are free to attend on certain days of the week. Provision of counselling from the pastor to those is anytime to those who are in need. Intercessory prayer is being held every 2<sup>nd</sup> and 4<sup>th</sup> Sunday every month after the worship service.

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## **Volunteers**

We would like to thank all the volunteers from the administration staff, the council of elders, the worship team, the ushering ministry, the intercessory ministry and the dance ministry who works so hard to make our church to be a vibrant and lively community. We would like to thank all the members for their contribution to our ministry and for keeping the church running.


**Angelito Rona**  
**Chairman**

**24<sup>th</sup> October 2024**

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year

under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

  
Angelito Rona (Oct 30, 2024 15:36 GMT+1)

.....  
**Angelito Rona**  
**Chair**

  
Angelica Cabrera (Oct 30, 2024 11:33 GMT)

.....  
**Angelica Cabrera**  
**Trustee**

## **Independent examiner's report on the accounts**

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 Commission (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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

to keep accounting records in accordance with section 130 of Charities Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed**

**Date      22<sup>nd</sup> November 2024**



TaxAssist Accountants  
16 Heath Raod  
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# Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year 2023	Total last year 2022
		£	£	£	£	£
<b>Incoming resources</b>						
Donations, legacies and Grants	3	63,555	-	-	63,555	55,934
Congregation Fund raising Events	3		-	-		
Interest and dividends		164	-	-	164	17
<b>Total incoming resources</b>		63,719	-	-	63,719	55,951
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI	6	17,298	-	-	17,298	16,762
Rent, rates and Insurance		15,299	-	-	15,299	12,498
Telephone postage and stationery		529	-	-	529	151
Repairs and maintenance		562	-	-	562	1,271
Donations and Grants	7	14,290	-	-	14,290	16,163
Stipend paid to visiting Bishops			-	-		-
Computer expense		482	-	-	482	504
Travelling expenses		14,130	-	-	14,130	9,647
Accountancy		1,313	-	-	1,313	1,350
Bank charges		73	-	-	73	80
Equipment purchased		2,907	-	-	2,907	2,268
Sundry Expense		115	-	-	115	92
		66,968	-	-	66,968	60,786
<b>Profit and (loss) for the year</b>		(3,279)	-	-	(3,279)	(4,835)
<b>Brought forward</b>		23,918	-	-	23,918	28,753
<b>Total funds carried forward</b>		20,639	-	-	20,639	23,918



# Balance Sheet

	Note	Total this year 2023 £	Total last year 2022 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
Investments	9	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Stock and work in progress		-	-
Other receivable (Short term) investments	10	3,686	3,686
Cash at bank and in hand		18,375	21,373
<b>Total current assets</b>		22,061	25,059
Creditors: amounts falling due within one year	11	1,423	1,141
<b>Net current assets/(liabilities)</b>		20,638	23,918
<b>Total assets less current liabilities</b>		20,638	23,918
Creditors: amounts falling due after one year		-	-
Provisions for liabilities and charges		-	-
<b>Net assets</b>		20,639	23,918
<b>Funds of the Charity</b>			
Unrestricted funds		-	-
Designated funds		-	-
Total unrestricted funds		8,606	8,606
Restricted income funds	12	12,033	15,312
Endowment funds	12	-	-
<b>Total funds</b>		20,639	23,918
<b>Signed by one or two trustees on behalf of all the trustees</b>		<b>Date of approval</b>	
		Signature	 Angelica Cabrera (Oct 30, 2024 11:33 GMT)
		Signature	 Angelito Rona (Oct 30, 2024 15:36 GMT+1)

## Notes to the Accounts

## **Note 1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with\*



Accounting Standards; and with the Charities Act 1993.

## **Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

### **INCOMING RESOURCES**

#### **Recognition of incoming**

#### **resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering				
Donations	63,555		63,555	55,934
Mission			-	-
Anniversary			-	-
<b>Total</b>			<b>63,555</b>	<b>55,934</b>
Building Fund			9,198	0
Congregation fees for Events				
Total			<b>54,357</b>	<b>55,934</b>

**Note 4 Analysis of resources expended**  
**See Statement of Financial Activities above**

**Note 5 Details of certain items of expenditure**

**5.1 Trustee expenses**

	<b>This year</b>	<b>Last year</b>
<b>Number of trustees who were paid expenses</b>		<b>0</b>
<b>Nature of the expenses</b>		<b>0</b>
<b>Total amount paid</b>		<b>0</b>

**5.2 Fees for examination or audit of the accounts**

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's or auditors' fees for reporting on the accounts</b>	<b>1,313</b>	<b>1,350</b>
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</b>	<b>0</b>	<b>0</b>

**Note 6 Paid employees**

**6.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
<b>Gross wages, salaries and benefits in kind</b>	17,298	16,762
<b>Employer's National Insurance costs</b>	-	-
<b>Pension costs</b>	-	-
<b>Total staff costs</b>	<b>17,298</b>	<b>16,762</b>

**6.2 Average number of full-time equivalent employees in the year**

	<b>This year Number</b>	<b>Last year Number</b>
<b>The parts of the charity in which the employees work</b>	1	
<b>Total</b>		<b>1</b>

**6.3 Defined contribution pension scheme**  
**There is no scheme**

## Note7 Grant-making

### 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Foreign Missions-Lord of the Nations Church, Philippines		
<b>Total</b>		-

**Note8 Tangible fixed assets**  
**The charity has no tangible fixed assets**

**Note 9 Investment assets**  
*The charity has no investment assets.*

**Note 10 Debtors and prepayments**

**Note 11 Creditors and accruals**

#### 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,423	1,141	-	-
<b>Total</b>	1,423	1,141	-	-

**Note 12 Endowment and restricted income funds**  
**The charity has no endowment or restricted income**

***funds.***

**Note 13            Transactions with related parties**

There are no transactions with related parties

**| Note 14                            Additional Disclosures |**

***There are none.***











# Report and Financial Statement 2023

Final Audit Report

2024-10-30

Created:	2024-10-30
By:	TaxAssist Accountants (noreplydocs@taxassist.co.uk)
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-  Signer chingjr@yahoo.com entered name at signing as Angelito Rona  
2024-10-30 - 14:36:53 GMT- IP address: 92.40.172.102
-  Document e-signed by Angelito Rona (chingjr@yahoo.com)  
Signature Date: 2024-10-30 - 14:36:55 GMT - Time Source: server- IP address: 92.40.172.102
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**LORD OF THE NATIONS CHURCH**

England & Wales - Charity number 1139782

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# Accounts

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# LORD OF THE NATIONS

162 Hamilton Ave, Surbiton  
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## Report and Financial Statements for the year ended 31<sup>st</sup> December 2022

Registered Charity No. 1139782

**Lord of the Nations Church  
Index to the financial statements  
for the year ended 31<sup>st</sup> December 2022**

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## **CONTENTS**

	<b>Pages</b>
Legal and Administrative details	2
Trustees' report	3 to 9
Examiner's report	10 to 11
Statement of financial activities	12
Balance sheet	13
Notes forming part of the financial statements	14 to 18

**LORD OF THE NATIONS**  
**Reference and administrative information**

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**TRUSTEES**

<b>Angelito Rona</b>	Chairman
<b>Teodora Sumibcay</b>	Trustee/Treasurer
<b>Annalou Turner</b> Appointed 2012	Trustee/Secretary
<b>Angelica Cabrera</b> Appointed 2012	Trustee

**CHARITY NUMBER** 1139782

**CORRESPONDENCE  
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HSBC  
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We would like to thank all the volunteers from the administration staff, the council of elders, the worship team, the ushering ministry, the intercessory ministry and the dance ministry who works so hard to make our church to be a vibrant and lively community. We would like to thank all the members for their contribution to our ministry and for keeping the church running.



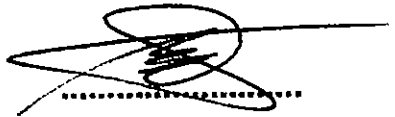
**Angelito Rona**  
**Chairman**

**24<sup>th</sup> October 2023**

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year

under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.



**Angelito Rona**  
Chair



**Angelica Cabrera**  
Trustee

### **Independent examiner's report on the accounts**

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 Commission (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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

to keep accounting records in accordance with section 130 of Charities Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed: Nabiha Rahman**

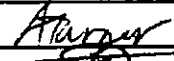

**Date 22<sup>nd</sup> November 2023**

TaxAssist Accountants  
16 Heath Road  
Twickenham  
TW1 4BZ

## Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year 2022	Total last year 2021
		£	£	£ F04	£	£
<b>Incoming resources</b>						
Donations, legacies and Grants	3	55,934	-	-	55,934	41,241
Congregation Fund raising Events	3		-	-		
Interest and dividends		17	-	-	17	19
<b>Total incoming resources</b>		<b>55,951</b>	<b>-</b>	<b>-</b>	<b>55,951</b>	<b>41,260</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI	6	16,762	-	-	16,762	18,065
Rent, rates and Insurance		12,498	-	-	12,498	6,485
Telephone postage and stationery		151	-	-	151	120
Repairs and maintenance		1,271	-	-	1,271	1,356
Donations and Grants	7	16,163	-	-	16,163	2,851
Stipend paid to visiting Bishops			-	-		-
Computer expense		504	-	-	504	1,247
Travelling expenses		9,647	-	-	9,647	1,954
Accountancy		1,350	-	-	1,350	1,260
Bank charges		80	-	-	80	6
Equipment purchased		2,268	-	-	2,268	1,303
Sundry Expense		92	-	-	92	
		60,786	-	-	60,786	34,447
<b>Profit and (loss) for the year</b>		<b>(4,835)</b>	<b>-</b>	<b>-</b>	<b>(4,835)</b>	<b>6,813</b>
<b>Brought forward</b>		<b>28,753</b>	<b>-</b>	<b>-</b>	<b>28,753</b>	<b>21,940</b>
<b>Total funds carried forward</b>		<b>23,918</b> 12	<b>-</b>	<b>-</b>	<b>23,918</b>	<b>28,753</b>

## Balance Sheet

	Note	Total this year 2022 £	Total last year 2021 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
Investments	9	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Stock and work in progress		-	-
Other receivable	10	3,686	3,686
(Short term) investments		-	-
Cash at bank and in hand		21,373	26,041
<b>Total current assets</b>		<b>25,059</b>	<b>29,727</b>
<b>Creditors: amounts falling due within one year</b>	11	1,141	975
<b>Net current assets/(liabilities)</b>		<b>23,918</b>	<b>28,753</b>
<b>Total assets less current liabilities</b>		<b>23,918</b>	<b>28,753</b>
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets</b>		<b>23,918</b>	<b>28,753</b>
<b>Funds of the Charity</b>			
Unrestricted funds		-	-
Designated funds		-	-
<b>Total unrestricted funds</b>		<b>8,606</b>	<b>8,606</b>
Restricted income funds	12	15,312	20,146
Endowment funds	12	-	-
<b>Total funds</b>		<b>23,918</b>	<b>28,753</b>
<b>Signed by one or two trustees on behalf of all the trustees</b>		<b>Date of approval</b>	
Signature 		26/10/2022	
Signature 		20/11/2023	

## Notes to the Accounts

## **Note 1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and  
with\*



Accounting Standards; and with the Charities Act 1993.

## **Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

### **INCOMING RESOURCES**

#### **Recognition of incoming**

#### **resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering				
Donations	55,934		55,934	41,241
Mission			-	-
Anniversary			-	-
<b>Total</b>			<b>55,934</b>	<b>41,241</b>
Building Fund			16,163	2,651
Congregation fees for Events				
Total			<b>39,771</b>	<b>38,590</b>

**Note 4 Analysis of resources expended**  
**See Statement of Financial Activities above**

**Note 5 Details of certain items of expenditure**

**5.1 Trustee expenses**

	<b>This year</b>	<b>Last year</b>
<b>Number of trustees who were paid expenses</b>		<b>0</b>
<b>Nature of the expenses</b>		<b>0</b>
<b>Total amount paid</b>		<b>0</b>

**5.2 Fees for examination or audit of the accounts**

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's or auditors' fees for reporting on the accounts</b>	<b>1,350</b>	<b>1,260</b>
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</b>	<b>0</b>	<b>0</b>

**Note 6 Paid employees**

**6.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
<b>Gross wages, salaries and benefits in kind</b>	<b>16,762</b>	<b>18,065</b>
<b>Employer's National Insurance costs</b>	<b>-</b>	<b>-</b>
<b>Pension costs</b>	<b>-</b>	<b>-</b>
<b>Total staff costs</b>	<b>16,762</b>	<b>18,065</b>

**6.2 Average number of full-time equivalent employees in the year**

	<b>This year Number</b>	<b>Last year Number</b>
<b>The parts of the charity in which the employees work</b>	<b>1</b>	
<b>Total</b>		<b>1</b>

**6.3 Defined contribution pension scheme**  
**There is no scheme**

**Note7 Grant-making**

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Foreign Missions-Lord of the Nations Church, Philippines		
<i>Total</i>		-

**Note8 Tangible fixed assets**

**The charity has no tangible fixed assets**

**Note 9 Investment assets**

*The charity has no investment assets.*

**Note 10 Debtors and prepayments**

**Note 11 Creditors and accruals**

**11.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
<b>Loans and overdrafts</b>	-	-	-	-
<b>Trade creditors</b>	-	-	-	-
<b>Amounts due to subsidiary and associated undertakings</b>	-	-	-	-
<b>Other creditors</b>	-	-	-	-
<b>Accruals and deferred income</b>	1,141	975	-	-
<b>Total</b>	1,141	975	-	-

**Note 12 Endowment and restricted income funds**

*The charity has no endowment or restricted income*

***funds.***

**Note 13            Transactions with related parties**

There are no transactions with related parties

**| Note 14                            Additional Disclosures |**  
***There are none.***

**LORD OF THE NATIONS CHURCH**

England & Wales - Charity number 1139782

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# Accounts

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# LORD OF THE NATIONS

162 Hamilton Ave, Surbiton  
KT6 7PZ

## Report and Financial Statements for the year ended 31<sup>st</sup> December 2021

Registered Charity No. 1139782

**Lord of the Nations Church  
Index to the financial statements  
for the year ended 31<sup>st</sup> December 2021**

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## **CONTENTS**

	<b>Pages</b>
Legal and Administrative details	2
Trustees' report	3 to 9
Examiner's report	10 to 11
Statement of financial activities	12 to 13
Balance sheet	14
Notes forming part of the financial statements	15 to 18

## **LORD OF THE NATIONS**

### **Reference and administrative information**

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#### **TRUSTEES**

**Angelito Rona**

Chairman

**Teodora Sumibcay**

Trustee/Treasurer

**Annalou Turner**

Appointed 2012

Trustee/Secretary

**Angelica Cabrera**

Appointed 2012

Trustee

CHARITY NUMBER

1139782

CORRESPONDENCE  
ADDRESS

162 Hamilton Avenue  
Surbiton  
KT6 7PZ

BANKERS

HSBC  
King Street  
Hammersmith  
London  
W6

EXAMINER

TaxAssist Accountants  
16 Heath Road  
Twickenham  
Middlesex  
TW1 4BZ

# Chairman's Report

## **Aim and Purposes**

The objects of the Church are, for the public benefit;--to advance the Christian faith in accordance with the statement of belief in such ways and such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

To advance education in such ways & in such parts of the United Kingdom or the World as the Trustees from time to time think fit

The Trustees must use the income and may use the capital of the Church in promoting the objects.

## **Objectives and Activities**

The LOTN Church is committed to enabling as many people as possible to worship at our church and to become a part of our community at LOTN. The LOTN maintains an overview of worship through prayer, the reading of scripture, music and dance. We have breaking of the bread every 1<sup>st</sup> week of the month.

When planning our activities for the year, the spiritual leadership considers the Commission's guidance on public benefit and, in particular, the specific guidance on charities for Advancement of

religion. In particular, we try to enable ordinary people to live out their faith as part of our community through:-

Worship and prayer; learning about the gospel; developing their knowledge and faith in Jesus. Bible studies are available for those who are free to attend on certain days of the week. Provision of counselling from the pastor to those is anytime to those who are in need. Intercessory prayer is being held every 2<sup>nd</sup> and 4<sup>th</sup> Sunday every month after the worship service.

The spiritual leadership of LOTN planned five major activities each year to strengthen the faith of the members. These are:

➤ **CAMP MEETING**

This activity is being held every Easter to remember the suffering and death of Jesus Christ. We usually hold this activity in a certain place outside London and stay there for a couple of days. The participants have to pay for their food and accommodation. This activity is much more on spirituality. Last year we had film showing of the Passion of the Christ. After this activity the participants went home edified and refreshed.

➤ **PASTORAL CONFERENCE**

Last year we had this activity at the Riverside church, was an overnight activity for all workers and non-workers as a preparation for the Church anniversary the following month. The participants experienced the power of the Holy spirit, many experienced the gift of the Holy spirit like speaking in different tongue. Many were edified and refreshed after the conference.

➤ **LOTN ANNIVERSARY**

These is a one-day activity which was held in the normal church venue. Everybody invites their friends to attend this occasion. This the biggest

occasion for LOTN. There was praise and worship, dancing, testimonies, preaching of the word of God and meal fellowship.

### **CHRISTMAS PARTY**

In this activity we invite friends to join us for the celebration of the birth of Jesus Christ. We have praise and worship in the morning and the word of God, followed by a light lunch, then we have the party rolling with presentation from different ministries, games, exchange gifts and meal fellowship.

### **Missions and Evangelism**

Helping those in need is a demonstration of faith. The LOTN church provided £93.00 for our foreign mission to the Philippines for the purpose of evangelism.

### **Financial Review**

During the year under review the charity's income was £41,260 Expenditure amounted to £34,447 and a profit of £6,813 was recorded for the year. The charity had restricted Reserves of £13,334 at the start of the period under review which at the year-end amounted to £20,146. However, during the year donations were received for the specific purpose of establishing a Church Building Fund and the value of these donations, £2,651 was placed into a designated Building Fund. This has had the effect of reducing the residual free reserves by this amount so that at the year-end Unrestricted free Reserves amounted to £8,606. The Trustees are aware that they will need to exercise careful financial stewardship during 2021 to ensure that the charity's Unrestricted free Reserves will not be further depleted will the goal that Reserves will be achieved. We may treat the building fund as a form of overdraft when the general fund becomes low.

- "Low" being defined as when the general fund is not sufficient to support normal operation-

The building fund is to be repaid when the general fund becomes self-sufficient.

## **Reserves Policy**

The application of a 6 month core cost calculation to determine the level of Reserves would require Unrestricted Reserves of £33,539 and would not in the Trustees opinion be appropriate.

The Charity occupies premises that are rented on sessional basis and could be quickly discontinued if the Charity is faced by difficult financial circumstances. Rental costs of £4,855 can therefore be excluded from any core cost calculation. There are other costs that are directly linked to the Charity current means of operating and these too could be quickly shed in extreme circumstances.

The only ongoing liability would be the salary and social security costs and one or two small items which lead Trustees to believe that a realistic 6 month Reserve requirement is likely to be in the region of £9000.

Current Unrestricted Reserves account for 5% of this amount and it is the Trustees intention to increase Reserves to the current target level as quickly as possible.

## **Risk Management**

The Charity Trustees have identified the following risks to which the charity is exposed:

1. Manual Handling -as the volunteers carry the equipment to be set up for the worship service every Sunday, the trustees see to it

that the volunteers are trained for manual handling for health and safety. Volunteers Workers Trained In Manual handling:

Shekinah Rona, Antonio Lazo, Bergil Atan

2. First Aid-- the Trustees appoint few members as they are experienced people in their fields a nurses and therapist.

Members of First Aid Team:

Glenda Rona, Teodora Sumibcay, Annalou Turner,

3. Child and Elderly Protection—there are few members who are trained for safeguarding the elderly and children.

Members trained:

Glenda Rona, Teodora Sumibcay, Annalou Turner

4. Building Insurance— for this is safeguarding the property of the charity, including its contents

5. CRB Checking of elected Trustees

The elected trustees should obtain a CRB checks once they are elected.

## **Structure, Governance and Management**

The method of appointment of LOTN members is set out in the By-laws of the charity. At LOTN the membership consists of the Pastor, church elders, charity trustees, worship team, ushering, intercessory, dance, technical, children, couples and the different committees. All those who attend our services are encouraged to register on the Electoral Roll and stand for election .

The members are asked to vote for the matters that needs to be decided by their votes according to the by - laws of the charity. The church trustees are responsible to make decisions regarding to how the funds being spent as their rights stated in the by-laws of the charity.

There is annual general meeting once a year with the average attendance of 95%. Given its wide responsibilities the LOTN has a number of committees each dealing with a particular aspect of church life. These committees has to report back regularly with minutes of their deliberations being received by the full LOTN and discussed as necessary.

## **Volunteers**

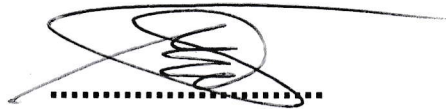
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**Angelito Rona**  
**Chairman**

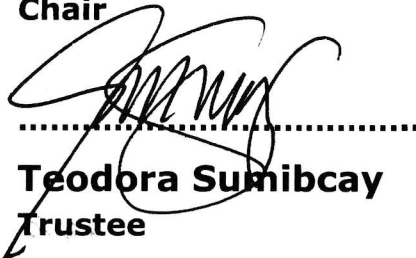
**24<sup>th</sup> October 2022**

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.



**Angelito Rona**  
Chair



**Teodora Sumibcay**  
Trustee

## **Independent examiner's report on the accounts**

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 Commission (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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

to keep accounting records in accordance with section 130 of Charities Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed**

**Date      24<sup>th</sup> October 2022**



TaxAssist Accountants  
16 Heath Raod  
Twickenham  
TW1 4BZ

# Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£ F04	£ £	£ £
<b>Incoming resources</b>						
Donations, legacies and Grants	3	41,241	-	-	41,241	35,757
Congregation Fund raising Events	3		-	-		320
Interest and dividends		19	-	-	19	
<b>Total incoming resources</b>		<b>41,260</b>	<b>-</b>	<b>-</b>	<b>41,260</b>	<b>36,077</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI	6	18,065	-	-	18,065	16,691
Rent, rates and Insurance		6,485	-	-	6,485	4,855
telephone postage and stationery		120	-	-	120	
Repairs and maintenance		1,356	-	-	1,356	1,543
Donations and Grants	7	2,651	-	-	2,651	770
Stipend paid to visiting Bishops			-	-		-
Computer expense		1,247	-	-	1,247	591
Travelling expenses		1,954	-	-	1,954	2,817
Accountancy		1,260	-	-	1,260	1,260
Bank charges		6	-	-	6	4
Equipment purchased		1,303	-	-	1,303	1,403
Congregation events			-	-		
		34,447	-	-	34,447	29,934
<b>Profit and (loss) for the year</b>		<b>6,813</b>	<b>-</b>	<b>-</b>	<b>6,813</b>	<b>6,143</b>
<b>Brought forward</b>		<b>21,940</b>	<b>-</b>	<b>-</b>	<b>21,940</b>	<b>15,797</b>
<b>Total funds carried forward</b>		<b>28,753</b> 12	<b>-</b>	<b>-</b>	<b>28,753</b>	<b>21,940</b>



## Balance Sheet

	Note	Total this year £	Total last year £
<b>Fixed assets</b>			
Tangible assets	8	-	-
Investments	9	-	-
<b>Total fixed assets</b>		<b>-</b>	<b>-</b>
<b>Current assets</b>			
Stock and work in progress		-	-
Other receivable (Short term) investments	10	3,686	3,686
Cash at bank and in hand		26,041	19,329
<b>Total current assets</b>		<b>29,727</b>	<b>23,015</b>
<b>Creditors: amounts falling due within one year</b>	11	975	1,075
<b>Net current assets/(liabilities)</b>		<b>28,753</b>	<b>21,940</b>
<b>Total assets less current liabilities</b>		<b>28,753</b>	<b>21,940</b>
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets</b>		<b>28,753</b>	<b>21,940</b>
<b>Funds of the Charity</b>			
Unrestricted funds		-	-
Designated funds		-	-
<b>Total unrestricted funds</b>		<b>8,606</b>	<b>8,606</b>
Restricted income funds	12	20,146	13,334
Endowment funds	12	-	-
<b>Total funds</b>		<b>28,753</b>	<b>21,940</b>
<b>Signed by one or two trustees on behalf of all the trustees</b>		<b>Date of approval</b>	
Signature 		28/10/2022	
Signature 		28/10/2022	

## Notes to the Accounts

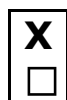
## **Note 1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with\*



Accounting Standards; and with the Charities Act 1993.

## **Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

### **INCOMING RESOURCES**

#### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering				320
Donations	41,241		41,241	35,757
Mission			-	-
Anniversary			-	-
<b>Total</b>			<b>41,241</b>	<b>36,077</b>
Building Fund			2,651	770
Congregation fees for Events				
Total			<b>38,590</b>	<b>35,307</b>

**Note 4 Analysis of resources expended**  
**See Statement of Financial Activities above**

**Note 5 Details of certain items of expenditure**

**5.1 Trustee expenses**

	<b>This year</b>	<b>Last year</b>
<b>Number of trustees who were paid expenses</b>		<b>0</b>
<b>Nature of the expenses</b>		<b>0</b>
<b>Total amount paid</b>		<b>0</b>

**5.2 Fees for examination or audit of the accounts**

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's or auditors' fees for reporting on the accounts</b>	<b>1,260</b>	<b>1,260</b>
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</b>	<b>0</b>	<b>0</b>

**Note 6 Paid employees**

**6.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
<b>Gross wages, salaries and benefits in kind</b>	18,065	16,691
<b>Employer's National Insurance costs</b>	-	-
<b>Pension costs</b>	-	-
<b>Total staff costs</b>	<b>18,065</b>	<b>16,691</b>

**6.2 Average number of full-time equivalent employees in the year**

	<b>This year Number</b>	<b>Last year Number</b>
<b>The parts of the charity in which the employees work</b>	1	
<b>Total</b>		<b>1</b>

**6.3 Defined contribution pension scheme**

**There is no scheme**

## Note7 Grant-making

### 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Foreign Missions-Lord of the Nations Church, Philippines		
<b>Total</b>		-

**Note8 Tangible fixed assets**  
**The charity has no tangible fixed assets**

**Note 9 Investment assets**  
*The charity has no investment assets.*

**Note 10 Debtors and prepayments**

**Note 11 Creditors and accruals**

#### 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	975	1,075	-	-
<b>Total</b>	975	1,075	-	-

**Note 12 Endowment and restricted income funds**  
**The charity has no endowment or restricted income**

***funds.***

**Note 13            Transactions with related parties**

There are no transactions with related parties

**| Note 14                            Additional Disclosures |**

***There are none.***

**LORD OF THE NATIONS CHURCH**

England & Wales - Charity number 1139782

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# Accounts

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# LORD OF THE NATIONS

162 Hamilton Ave, Surbiton  
KT6 7PZ

## Report and Financial Statements for the year ended 31<sup>st</sup> December 2020

Registered Charity No. 1139782

**Lord of the Nations Church  
Index to the financial statements  
for the year ended 31<sup>st</sup> December 2020**

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## **CONTENTS**

	<b>Pages</b>
Legal and Administrative details	2
Trustees' report	3 to 9
Examiner's report	10 to 11
Statement of financial activities	12
Balance sheet	13
Notes forming part of the financial statements	14 to 18

**LORD OF THE NATIONS**  
**Reference and administrative information**

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**TRUSTEES**

**Angelito Rona** Chairman

**Teodora Sumibcay** Trustee/Treasurer

**Annalou Turner** Trustee/Secretary  
Appointed 2012

**Angelica Cabrera** Trustee  
Appointed 2012

CHARITY NUMBER 1139782

CORRESPONDENCE  
ADDRESS

162 Hamilton Avenue  
Surbiton  
KT6 7PZ

BANKERS

HSBC  
King Street  
Hammersmith  
London  
W6

EXAMINER

TaxAssist Accountants  
16 Heath Road  
Twickenham  
Middlesex  
TW1 4BZ

## Chairman's Report

### **Aim and Purposes**

The objects of the Church are, for the public benefit;--to advance the Christian faith in accordance with the statement of belief in such ways and such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

To advance education in such ways & in such parts of the United Kingdom or the World as the Trustees from time to time think fit

The Trustees must use the income and may use the capital of the Church in promoting the objects.

### **Objectives and Activities**

The LOTN Church is committed to enabling as many people as possible to worship at our church and to become a part of our community at LOTN. The LOTN maintains an overview of worship through prayer, the reading of scripture, music and dance. We have breaking of the bread every 1<sup>st</sup> week of the month.

When planning our activities for the year, the spiritual leadership considers the Commission's guidance on public benefit and, in particular, the specific guidance on charities for Advancement of

religion. In particular, we try to enable ordinary people to live out their faith as part of our community through:-

Worship and prayer; learning about the gospel; developing their knowledge and faith in Jesus. Bible studies are available for those who are free to attend on certain days of the week. Provision of counselling from the pastor to those is anytime to those who are in need. Intercessory prayer is being held every 2<sup>nd</sup> and 4<sup>th</sup> Sunday every month after the worship service.

The spiritual leadership of LOTN planned five major activities each year to strengthen the faith of the members. These are:

➤ **CAMP MEETING**

This activity is being held every Easter to remember the suffering and death of Jesus Christ. We usually hold this activity in a certain place outside London and stay there for a couple of days. The participants have to pay for their food and accommodation. This activity is much more on spirituality. Last year we had film showing of the Passion of the Christ. After this activity the participants went home edified and refreshed.

➤ **PASTORAL CONFERENCE**

Last year we had this activity at the Riverside church, was an overnight activity for all workers and non-workers as a preparation for the Church anniversary the following month. The participants experienced the power of the Holy spirit, many experienced the gift of the Holy spirit like speaking in different tongue. Many were edified and refreshed after the conference.

➤ **LOTN ANNIVERSARY**

These is a one-day activity which was held in the normal church venue. Everybody invites their friends to attend this occasion. This the biggest

occasion for LOTN. There was praise and worship, dancing, testimonies, preaching of the word of God and meal fellowship.

### **CHRISTMAS PARTY**

In this activity we invite friends to join us for the celebration of the birth of Jesus Christ. We have praise and worship in the morning and the word of God, followed by a light lunch, then we have the party rolling with presentation from different ministries, games, exchange gifts and meal fellowship.

### **Missions and Evangelism**

Helping those in need is a demonstration of faith. The LOTN church provided £2,488 for our foreign mission to the Philippines for the purpose of evangelism. Also we invited a Bishop to be our main speaker on our Anniversary. The combined effort of everybody creates opportunities for fellowship and teamwork.

### **Financial Review**

During the year under review the charity's income was £36,077 Expenditure amounted to £29,934 and a profit of £6,143 was recorded for the year. The charity had restricted Reserves of £12,564 at the start of the period under review which at the year-end amounted to £13,334. However, during the year donations were received for the specific purpose of establishing a Church Building Fund and the value of these donations, £770 was placed into a designated Building Fund. This has had the effect of reducing the residual free reserves by this amount so that at the year-end Unrestricted free Reserves amounted to 8,606. The Trustees are aware that they will need to exercise careful financial stewardship during 2020 to ensure that the charity's Unrestricted free Reserves will not be further depleted will the goal that

Reserves will be achieved. We may treat the building fund as a form of overdraft when the general fund becomes low.

- "Low" being defined as when the general fund is not sufficient to support normal operation-

The building fund is to be repaid when the general fund becomes self-sufficient.

### **Reserves Policy**

The application of a 6 month core cost calculation to determine the level of Reserves would require Unrestricted Reserves of £33,539 and would not in the Trustees opinion be appropriate.

The Charity occupies premises that are rented on sessional basis and could be quickly discontinued if the Charity is faced by difficult financial circumstances. Rental costs of £4,855 can therefore be excluded from any core cost calculation. There are other costs that are directly linked to the Charity current means of operating and these too could be quickly shed in extreme circumstances.

The only ongoing liability would be the salary and social security costs and one or two small items which lead Trustees to believe that a realistic 6 month Reserve requirement is likely to be in the region of £9000.

Current Unrestricted Reserves account for 5% of this amount and it is the Trustees intention to increase Reserves to the current target level as quickly as possible.

### **Risk Management**

The Charity Trustees have identified the following risks to which the charity is exposed:

1. Manual Handling -as the volunteers carry the equipment to be set up for the worship service every Sunday, the trustees see to it that the volunteers are trained for manual handling for health and safety. Volunteers Workers Trained In Manual handling:

Shekinah Rona, Antonio Lazo, Bergil Atan

2. First Aid-- the Trustees appoint few members as they are experienced people in their fields a nurses and therapist.

Members of First Aid Team:

Glenda Rona, Teodora Sumibcay, Annalou Turner,

3. Child and Elderly Protection—there are few members who are trained for safeguarding the elderly and children.

Members trained:

Glenda Rona, Teodora Sumibcay, Annalou Turner

4. Building Insurance— for this is safeguarding the property of the charity, including its contents

5. CRB Checking of elected Trustees

The elected trustees should obtain a CRB checks once they are elected.

## **Structure, Governance and Management**

The method of appointment of LOTN members is set out in the By-laws of the charity. At LOTN the membership consists of the Pastor, church elders, charity trustees, worship team, ushering, intercessory, dance, technical, children, couples and the different committees. All those who attend our services are encouraged to register on the Electoral Roll and stand for election .

The members are asked to vote for the matters that needs to be decided by their votes according to the by - laws of the charity. The church trustees are responsible to make decisions regarding to how the funds being spent as their rights stated in the by-laws of the charity.

There is annual general meeting once a year with the average attendance of 95%. Given its wide responsibilities the LOTN has a number of committees each dealing with a particular aspect of church life. These committees has to report back regularly with minutes of their deliberations being received by the full LOTN and discussed as necessary.

### **Volunteers**

We would like to thank all the volunteers from the administration staff, the council of elders, the worship team, the ushering ministry, the intercessory ministry and the dance ministry who works so hard to make our church to be a vibrant and lively community. We would like to thank all the members for their contribution to our ministry and for keeping the church running.

**Angelito Rona  
Chairman**

**21<sup>st</sup> Decembers 2021**

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.



**Angelito Rona**  
Chair



**Angelica Cabrera**  
Trustee

## **Independent examiner's report on the accounts**

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 Commission (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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

to keep accounting records in accordance with section 130 of Charities Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed**

**Date 21<sup>st</sup> December 2021**



TaxAssist Accountants  
16 Heath Road  
Twickenham  
TW1 4BZ

## Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£ F04	£ £	£ £
<b>Incoming resources</b>						
Donations, legacies and Grants	3	35,757	-	-	35,757	43,937
Congregation Fund raising Events	3	320	-	-	320	7,038
Interest and dividends		-	-	-	-	2
<b>Total Incoming resources</b>		<b>36,077</b>	<b>-</b>	<b>-</b>	<b>36,077</b>	<b>50,977</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI	6	16,691	-	-	16,691	16,639
Rent, rates and Insurance		4,855	-	-	4,855	18,931
telephone postage and stationery		-	-	-	-	125
Repairs and maintenance		1,543	-	-	1,543	1,520
Donations and Grants	7	770	-	-	770	1,000
Stipend paid to visiting Bishops		-	-	-	-	-
Computer expense		591	-	-	591	-
Travelling expenses		2,817	-	-	2,817	10,891
Accountancy		1,260	-	-	1,260	1,260
Bank charges		4	-	-	4	48
Equipment purchased		1,403	-	-	1,403	811
Congregation events		-	-	-	-	-
		29,934	-	-	29,934	51,225
<b>Profit and (loss) for the year</b>		<b>6,143</b>	<b>-</b>	<b>-</b>	<b>6,143</b>	<b>248</b>
<b>Brought forward</b>			-	-	15,797	15,549
<b>Total funds carried forward</b>		<b>21,940<sub>12</sub></b>	<b>-</b>	<b>-</b>	<b>21,940</b>	<b>15,797</b>



# Balance Sheet

	Note	Total this year £	Total last year £
<b>Fixed assets</b>			
Tangible assets	8	-	-
Investments	9	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Stock and work in progress		-	-
Other receivable	10	3,686	3,686
(Short term) investments		-	-
Cash at bank and in hand		19,329	13,186
<b>Total current assets</b>		23,015	16,872
Creditors: amounts falling due within one year	11	1,075	1,075
<b>Net current assets/(liabilities)</b>		21,940	15,797
<b>Total assets less current liabilities</b>		21,940	15,797
Creditors: amounts falling due after one year		-	-
Provisions for liabilities and charges		-	-
<b>Net assets</b>		-	-
<b>Funds of the Charity</b>			
Unrestricted funds		-	-
Designated funds		-	-
Total unrestricted funds		8,606	3,233
Restricted income funds	12	13,334	12,564
Endowment funds	12	-	-
<b>Total funds</b>		21,940	15,797
<b>Signed by one or two trustees on behalf of all the trustees</b>		<b>Date of approval</b>	
Signature 		21/12/2021	
Signature 		21/12/2021	

## **Notes to the Accounts**

### **Note 1 Basis of preparation**

#### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

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##### **Recognition of incoming**

##### **resources**

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- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

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##### **Tax reclaims on donations and gifts**

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##### **Contractual income and performance related grants**

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Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

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##### **Volunteer help**

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**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering	320		320	7,038
Donations	34,987		34,987	42,937
Mission			-	-
Anniversary			-	-
<b>Total</b>			<b>35,307</b>	<b>49,975</b>
Building Fund			770	1,000
Congregation fees for Events				
Total			<b>36,077</b>	<b>50,975</b>

**Note 4 Analysis of resources expended**  
**See Statement of Financial Activities above**

**Note 5 Details of certain items of expenditure**

**5.1 Trustee expenses**

	<b>This year</b>	<b>Last year</b>
<b>Number of trustees who were paid expenses</b>		<b>0</b>
<b>Nature of the expenses</b>		<b>0</b>
<b>Total amount paid</b>		<b>0</b>

**5.2 Fees for examination or audit of the accounts**

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's or auditors' fees for reporting on the accounts</b>	<b>1,260</b>	<b>1,260</b>
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</b>	<b>0</b>	<b>0</b>

**Note 6 Paid employees**

**6.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
<b>Gross wages, salaries and benefits in kind</b>	<b>16,691</b>	<b>16,639</b>
<b>Employer's National Insurance costs</b>	<b>-</b>	<b>-</b>
<b>Pension costs</b>	<b>-</b>	<b>-</b>
<b>Total staff costs</b>	<b>16,691</b>	<b>16,639</b>

**6.2 Average number of full-time equivalent employees in the year**

	<b>This year Number</b>	<b>Last year Number</b>
<b>The parts of the charity in which the employees work</b>	<b>1</b>	
<b>Total</b>		<b>1</b>

**6.3 Defined contribution pension scheme**  
**There is no scheme**

**Note7 Grant-making**

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Foreign Missions-Lord of the Nations Church, Philippines		
<b>Total</b>		-

**Note8 Tangible fixed assets**

**The charity has no tangible fixed assets**

**Note 9 Investment assets**

***The charity has no investment assets.***

**Note 10 Debtors and prepayments**

**Note 11 Creditors and accruals**

**11.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,075	1,075	-	-
<b>Total</b>	<b>1,075</b>	<b>1,075</b>	<b>-</b>	<b>-</b>

**Note 12 Endowment and restricted income funds**

***The charity has no endowment or restricted income***

*funds.*

**Note 13            Transactions with related parties**

There are no transactions with related parties

**Note 14            Additional Disclosures**  
*There are none.*