

# LATTER RAIN MISSION INTERNATIONAL (UK)

England & Wales · Charity number 1151095

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2013-03-06

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

## Contact

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**Address** Mynydd Bychan  
Llanfynydd  
Wrexham  
Clwyd  
LL11 5HW

**Phone** 01352770435

**Email** [fairhaven-uk@lrmi.org.za](mailto:fairhaven-uk@lrmi.org.za)

## Activities

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**Objects:** 1) TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, FACILITATING BIBLE STUDY GROUPS AND DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE GOSPEL OF CHRIST.2) TO ADVANCE THE FAITH IN CHRIST AS THE SON OF GOD THROUGH THE HOLY SPIRIT FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF BELIEF APPEARING IN SCHEDULE AS APPENDIX A

**Activities:** Providing the resources and facilities for prayer meetings, public worship, Bible study sessions, pastoral care and spiritual, moral and intellectual development. Management and maintenance for the church buildings, grounds and hall. Obtain literature on Christianity which to enrich our relationship with God, distribute this to its members and to enlighten others about the gospel of Jesus Christ.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Cheshire West & Chester
- City Of London
- City Of York
- Kent
- Stoke-on-trent City
- Wrexham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£91,826	£80,227	-	-
2024-06-30	£93,608	£73,334	-	-
2023-06-30	£61,452	£61,212	-	-
2022-06-30	£60,234	£53,341	-	-
2021-06-30	£53,859	£43,583	-	-

## Trustees

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Name	Role	Appointed
<b>Adriaan Van Zyl</b>	Chair	2026-02-08
Cornelius Johannes Fourie		2018-08-10
Roger Warren Kordom		2025-02-23

**LATTER RAIN MISSION INTERNATIONAL (UK)**

England & Wales - Charity number 1151095

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# Accounts

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# Unaudited Annual Financial Statements

LATTER RAIN MISSION INTERNATIONAL (UK)  
UNAUDITED ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2025

LATTER RAIN MISSION INTERNATIONAL (UK)  
Unaudited Annual Financial Statements  
for the year ended 30 June 2025

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# Report of the Trustees Unaudited Annual Financial Statements for the year ended 30 June 2025

## Objectives & Activities

Latter Rain Mission International in the U.K. has under the period of review, as a registered Charity, continued to fulfil the purpose for which it was established. There are three key elements under which we wish to present our annual report, namely:

1. Congregation Care and Support
2. Outreach
3. Operational Matters

### Congregation Care and Support:

As a Church we continued to serve our congregation in the UK and on the Isle of Man. The congregation members who worship at the Fairhaven Faith Home are scattered across the United Kingdom. Those who live locally are more able to attend the services on a regular basis, those living far away attend when they can make use of the accommodation provided for them on the premises when doing so. Services are also streamed via Zoom for those unable to attend in person due to them living far away or due to unforeseen circumstances that prevent them attending in person. Congregation care continued to include visits to our members in the South of England, Isle of Man, Northern Ireland, and the Midlands, as well as hospital visits and support where needed. Communication continues through emails and social media including daily inspirational messages and a Bible reading program.

We hold two Bible study programs per week, one on Thursday we hold an on-line Bible discovery program that is very inspiring and enlightening. We also have online Bible lectures on most Saturday evenings. We are pleased and encouraged to see an increase in our attendees both in person and especially on-line, due to new members joining locally and others migrating to the UK.

We have an active Sunday School and are grateful for those in the congregation willing to teach the young ones. A new program is now available and has started. All our Sunday school staff now hold enhanced DBS disclosure certificates for working with young persons. We have a weekly on-line youth group meeting facilitated by a member of the congregation. We are compliant with safeguarding regarding Children and the vulnerable, our policy document is available on request.

During May Huldah and I attended the European conference held in South Germany. We continue to receive visits from our members in Germany and the Netherlands on a regular basis.

### Outreach Activities:

Our outreach activities were focused on reaching out to the community at large and being relevant within the communities being served.

During the past year the distribution of food parcels has continued. This help is given locally and within the Flintshire and Wrexham boroughs. We also support our members wherever possible.

Fairhaven continues to receive products from Tesco twice a week, as part of their Fair Share Go initiative. In addition, Fairhaven also receives approximately 40 kgs of produce every Tuesday from the Fair Share regional distribution centre which is delivered to our premises. Together this enabled us to distribute approximately 120 kgs of products weekly to identified needy folks as well as other folks involved in volunteer mission work. This amount has unfortunately continued to lessen during the past year.

Congregation members are actively involved with Wrexham Street Pastors for which volunteers are continuously needed.

### *Church Leadership engagement*

Continued regular interaction was also undertaken with other church leadership. Fairhaven also takes turn in hosting the monthly prayer meeting with the Wrexham Pastors gathering.

### *General interaction with the local community*

Fairhaven Faith Home enjoys an excellent rapport with the local community and especially the neighbours. Regular interaction continued.

## Report of the Trustees Unaudited Annual Financial Statements for the year ended 30 June 2025

### Operational Matters:

General maintenance of the Fairhaven Faith Home premises has continued where necessary as well as to ensure compliance with government legislation. The testing of the bore hole water and the Food Safety Standards Assessment by the Flintshire County Council, including fire safety compliance have been successfully completed on a routine basis. We received a full inspection from the Food Safety Standards, and we passed with flying colours.

During the past year some of the main improvements we have made are:

A new washing machine was purchased; the kitchen has been upgraded including two new cookers and dishwasher. We are extremely grateful for all the help and assistance we have received in bringing about these welcome improvements.

The budget for the new financial year has been prepared and provision has been made for further maintenance and refurbishment where necessary.

Rom 15:13 May the God of hope fill you with all joy and peace in believing, so that by the power of the Holy Spirit you may abound in hope.

### Financial Review

Voluntary donations and tithes received for the year included a donation received in memory of Mrs Gill Parsons, a congregation member who has passed away. The increase in expenses was mainly driven by building maintenance costs for the kitchen refurbishment project and for replacing 50 chairs in the prayer hall.

Cash reserve balance at the end of year was £15,542 which includes the amount held as a cost reserve (£15,000). We agreed to set aside a further £30,000 from the donations received for specific maintenance and improvement projects, and utilised £16,346 for maintenance projects mentioned above.

### Reserves Policy

The Trustees are responsible for assessing the level of reserves needed by the charity to maintain reserves sufficient to meet regular expenses.

Based on the Trustees' assessment the present policy is to have cash reserves of at least £15,000 available in the savings account (average of 3 months operating expenses).

### Trustees' Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year.

They also have a responsibility to safeguard the assets of the church and to take reasonable steps to ensure:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

The Trustees who served on the date this report was approved are:

Chairman: Mr David Joughin

Secretary: Mr Roger Kordom

Elected members:

Mrs Klaudia Krauser  
Mrs Marlise Poolman  
Mr Cornelius Fourie

Signed on behalf of the trustees by Mr David Joughin on \_\_\_\_\_ January 2026

Signature: \_\_\_\_\_

Independent Examiner's Report to the trustees of  
Unaudited Annual Financial Statements  
for the year ended 30 June 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

This examination was carried out in accordance with the 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 you as 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

I have examined the accounting records and all relevant supporting documentation, including the Financial Statements, in accordance with the general directions of the Charity Commission and confirm that the funds of Latter Rain Mission International (UK) have been applied for the purpose of carrying out the objects of the Latter Rain Mission International (UK) in accordance with its Constitution and for no other purpose.

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

DATE \_\_\_\_\_

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Income  
for the year ended 30 June 2025

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Receipts</b>				
Voluntary Offerings - Tithes	59,967.51	30,000.00	89,967.51	92,272.27
	<u>59,967.51</u>	<u>30,000.00</u>	<u>89,967.51</u>	<u>92,272.27</u>
<b>Other Receipts</b>				
Church Property Letting	320.00	-	320.00	320.00
Refunds	425.11	-	425.11	536.17
Interest Received (Bank)	1,113.26	-	1,113.26	479.53
<b>Total Receipts</b>	<b><u>61,825.88</u></b>	<b><u>30,000.00</u></b>	<b><u>91,825.88</u></b>	<b><u>93,607.97</u></b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Expenditure  
for the year ended 30 June 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Church Activities</b>				
Church Running Costs	7,394.78		7,394.78	8,371.31
Council Tax	3,502.62	-	3,502.62	3,228.53
Electricity	2,637.08	-	2,637.08	3,039.62
Gifts & Donations	2,775.00	-	2,775.00	43.40
Heating Oil & Gas	3,306.65	-	3,306.65	4,313.87
Insurance	1,856.89	-	1,856.89	1,993.84
Maintenance - Church Hall & Buildings	3,000.42	16,346.09	19,346.51	18,755.26
Maintenance - Gardens	670.46	-	670.46	1,385.49
Maintenance - Vehicles	956.70	-	956.70	1,198.53
Missionary Contribution	9,764.99	-	9,764.99	1,845.73
Missionary Travel	1,989.61	-	1,989.61	2,042.80
Office and Admin Costs	1,045.99	-	1,045.99	2,017.25
Petrol & Parking	1,777.90	-	1,777.90	1,768.16
Salary Cost	19,004.23	-	19,004.23	18,547.80
Telephone	2,150.22	-	2,150.22	2,043.13
	<u>61,833.54</u>	<u>16,346.09</u>	<u>78,179.63</u>	<u>70,594.72</u>
Depreciation	2,047.62	-	2,047.62	2,357.85
Loss on scrapping ride-on lawn mower	-	-	-	381.18
<b>TOTAL EXPENDITURE</b>	<b><u>63,881.16</u></b>	<b><u>16,346.09</u></b>	<b><u>80,227.25</u></b>	<b><u>73,333.75</u></b>
 <b>SURPLUS OF INCOME OVER EXPENSES</b>	 <b><u>(2,055.28)</u></b>	 <b><u>13,653.91</u></b>	 <b><u>11,598.63</u></b>	 <b><u>20,274.22</u></b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Balance Sheet  
as at 30 June 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed Assets</b>				
<b>Motor Vehicles</b>	5,681.87	-	5,681.87	7,102.33
Vaxhall Zafire	1,207.96	-	1,207.96	1,509.95
Book value: beginning of year	1,509.95	-	1,509.95	1,887.44
Less: Depreciation	- 301.99	-	- 301.99	- 377.49
Ford Fiesta	4,473.91	-	4,473.91	5,592.38
Book value: beginning of year	5,592.38	-	5,592.38	6,990.48
Less: Depreciation	- 1,118.48	-	- 1,118.48	- 1,398.10
<b>Equipment</b>	2,508.60	-	2,508.60	3,135.75
Ride-on Lawnmower	1,677.87	-	1,677.87	2,097.33
Book value: beginning of year	2,097.33	-	2,097.33	381.18
Loss on scrapping ride-on lawn mower	-	-	-	- 381.18
Purchased in the year	-	-	-	2,420.00
Less: Depreciation	- 419.47	-	- 419.47	- 322.67
Computer equipment	830.73	-	830.73	1,038.41
Book value: beginning of year	1,038.41	-	1,038.41	1,298.02
Less: Depreciation	- 207.68	-	- 207.68	- 259.60
<b>Current Assets</b>	18,546.92	43,653.91	62,200.83	48,554.58
Bank Balances	18,543.56	43,653.91	62,197.47	48,545.44
Operating account	3,001.77	-	3,001.77	3,000.00
Reserve account	15,541.79	43,653.91	59,195.70	45,545.44
Petty Cash	3.36	-	3.36	9.14
<b>NET ASSETS</b>	<b>26,737.38</b>	<b>43,653.91</b>	<b>70,391.29</b>	<b>58,792.66</b>
<b>ACCUMULATED FUNDS</b>				
Accumulated Funds - beginning of the year	28,792.66	30,000.00	58,792.66	38,518.44
Excess / (Shortfall) of Income over expenditure	(2,055.28)	13,653.91	11,598.63	20,274.22
<b>ACCUMULATED FUNDS as at 30 June</b>	<b>26,737.38</b>	<b>43,653.91</b>	<b>70,391.29</b>	<b>58,792.66</b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2025

Basis of Accounting

Financial statements of the church are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

Income

Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when received.

Bank interest

Bank interest is included in the Statement of Financial Activities on receipt.

Donated services and facilities

These are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the Statement of Financial Activities.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2025

Irrecoverable VAT

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible Fixed Assets and Depreciation

The Church hall, the pastor's and caretaker's residence, dining room, kitchen and all other outbuildings, being vested in our Head Office, Latter Rain Mission International (South Africa), are not capitalised into the financial statements.

Motor vehicles and equipment are stated at cost less depreciation. Such assets are capitalised where they can be used for more than one year and cost over £300. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Motor vehicles: 20%, using the reducing balance method
- Equipment: 20%, using the reducing balance method

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund will be included in the notes to the financial statements.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

**LATTER RAIN MISSION INTERNATIONAL (UK)**

England & Wales - Charity number 1151095

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# Accounts

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# Unaudited Annual Financial Statements

LATTER RAIN MISSION INTERNATIONAL (UK)

UNAUDITED ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2024

LATTER RAIN MISSION INTERNATIONAL (UK)  
Unaudited Annual Financial Statements  
for the year ended 30 June 2024

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# Report of the Trustees

## Unaudited Annual Financial Statements

### for the year ended 30 June 2024

#### Objectives & Activities

Latter Rain Mission International in the U.K. has under the period of review, as a registered Charity, continued to fulfil the purpose for which it was established. There are three key elements under which we wish to present our annual report, namely:

1. Congregation Care and Support
2. Outreach
3. Operational Matters

#### Congregation Care and Support:

As a Church we continued to serve our congregation in the UK and on the Isle of Man. The congregation members who worship at the Fairhaven Faith Home are scattered across the United Kingdom. Those who live locally are more able to attend the services on a regular basis, those living far away attend when they can make use of the accommodation provided for them on the premises when doing so. Services are also streamed via Zoom for those unable to attend in person due to them living far away or due to unforeseen circumstances that prevent them attending in person. Congregation care continued to include visits to our members in the South of England, Isle of Man, Northern Ireland and the Midlands, as well as hospital visits and support where needed. Communication continues through emails and social media including daily inspirational messages and a Bible reading program that started in January of this year.

We hold two Bible study programs per week, one on Thursday we hold an on-line Bible discovery program that is very inspiring and enlightening. We also have online Bible lectures on most Saturday evenings. We are pleased and encouraged to see an increase in our attendees both in person and especially on-line, due to new members joining locally and others migrating to the UK.

We have an active Sunday School and are grateful for those in the congregation willing to teach the young ones. A new program is now available and has started. All our Sunday school staff now hold enhanced DBS disclosure certificates for working with young persons. We have a weekly on-line youth group meeting facilitated by a member of the congregation. We are compliant with safeguarding regarding Children and the vulnerable, our policy document is available on request.

During December Huldah and I attended the international conference held in South Africa which included pastoral training. We were Blessed and encouraged by the visit of our European coordinator in October with a special autumn conference celebrating 40 years of Fairhaven in Wales, long standing members from the Netherlands also joined us.

#### Outreach Activities:

Our outreach activities were focused on reaching out to the community at large and being relevant within the communities being served.

During the past year the distribution of food parcels has continued. This help is given Locally and within the Flintshire and Wrexham boroughs. We also support our members wherever possible.

Fairhaven continues to receive products from Tesco three times a week, as part of their Fair Share Go initiative. In addition, Fairhaven also receives approximately 40 kgs of produce every Tuesday from the Fair Share regional distribution centre which is delivered to our premises. Together this enabled us to distribute approximately 150 kgs of products weekly to identified needy folks as well as other folks involved in volunteer mission work. This amount has unfortunately lessened during the past year.

Congregation members are actively involved with Wrexham Street Pastors for which volunteers are continuously needed.

#### *Church Leadership engagement*

Continued regular interaction was also undertaken with other church leadership. Fairhaven also takes turn in hosting the monthly prayer meeting with the Wrexham Pastors gathering.

#### *General interaction with the local community*

Fairhaven Faith Home enjoys an excellent rapport with the local community and especially the neighbours. Regular interaction continued. We helped a neighbour last year with food who sadly passed away last March.

Report of the Trustees  
Unaudited Annual Financial Statements  
for the year ended 30 June 2024

Operational Matters:

General maintenance of the Fairhaven Faith Home premises has continued where necessary as well as to ensure compliance with government legislation. The testing of the bore hole water and the Food Safety Standards Assessment by the Flintshire County Council, including fire safety compliance have been successfully completed on a routine basis.

During the past year some of the main improvements we have made are:

The car park was resurfaced and all the failed double-glazed units were replaced.

A new ride-on a lawn mower was purchased as well as 50 new prayer hall chairs were bought

We are extremely grateful for all the help and assistance we have received in bringing about these welcome improvements.

The budget for the new financial year has been prepared and provision has been made for further maintenance and refurbishment where necessary.

Rom 15:13 May the God of hope fill you with all joy and peace in believing, so that by the power of the Holy Spirit you may abound in hope.

Financial Review

Voluntary donations and tithes received for the year included a donation received in memory of Mr Alex Blowers, a congregation member who has passed away. The increase in expenses was mainly driven by building maintenance costs for resurfacing the parking area.

Cash reserve balance at the end of year was £15,545 which includes the amount held as a cost reserve (£15,000). We agreed to set aside £30,000 from the donation received for specific maintenance and improvement projects.

Reserves Policy

The Trustees are responsible for assessing the level of reserves needed by the charity to maintain reserves sufficient to meet regular expenses.

Based on the Trustees' assessment the present policy is to have cash reserves of at least £15,000 available in the savings account (average of 3 months expenses).

Trustees' Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year.

They also have a responsibility to safeguard the assets of the church and to take reasonable steps to ensure:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

The Trustees who served on the date this report was approved are:

Chairman: Mr David Joughin

Secretary: Mr Allan Longshadow

Elected members:

Mrs Klaudia Krauser

Mrs Marlise Poolman

Mr Cornelius Fourie

Signed on behalf of the trustees by Mr David Joughin on 10 February 2025



Independent Examiner's Report to the trustees of  
Unaudited Annual Financial Statements  
for the year ended 30 June 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

This examination was carried out in accordance with the 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 you as 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

I have examined the accounting records and all relevant supporting documentation, including the Financial Statements, in accordance with the general directions of the Charity Commission and confirm that the funds of Latter Rain Mission International (UK) have been applied for the purpose of carrying out the objects of the Latter Rain Mission International (UK) in accordance with its Constitution and for no other purpose.

NAME CORNELIUS FOURIE

ADDRESS 41 CLONMERS FIELDS, NANTWICH, CW5 7G4

DATE 10/02/2025

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Income  
for the year ended 30 June 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>				
Voluntary Offerings - Tithes	62,272.27	30,000.00	92,272.27	58,748.06
	<u>62,272.27</u>	<u>30,000.00</u>	<u>92,272.27</u>	<u>58,748.06</u>
<b>Other Receipts</b>				
Church Property Letting	320.00	-	320.00	320.00
Refunds	536.17	-	536.17	2,220.96
Interest Received (Bank)	479.53	-	479.53	162.71
<b>Total Receipts</b>	<u><u>63,607.97</u></u>	<u><u>30,000.00</u></u>	<u><u>93,607.97</u></u>	<u><u>61,451.73</u></u>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Expenditure  
for the year ended 30 June 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Church Activities</b>				
Church Running Costs	8,371.31	-	8,371.31	4,238.88
Council Tax	3,228.53	-	3,228.53	3,056.42
Electricity	3,039.62	-	3,039.62	2,968.68
Gifts & Donations	43.40	-	43.40	85.60
Heating Oil & Gas	4,313.87	-	4,313.87	3,722.70
Insurance	1,993.84	-	1,993.84	2,348.65
Maintenance - Church Hall & Buildings	18,755.26	-	18,755.26	7,705.69
Maintenance - Gardens	1,385.49	-	1,385.49	964.93
Maintenance - Vehicles	1,198.53	-	1,198.53	1,100.93
Missionary Contribution	1,845.73	-	1,845.73	6,003.19
Missionary Travel	2,042.80	-	2,042.80	1,835.72
Office and Admin Costs	2,017.25	-	2,017.25	1,311.96
Other Ministry Costs & Support	-	-	-	-
Petrol & Parking	1,768.16	-	1,768.16	2,348.62
Salary Cost	18,547.80	-	18,547.80	18,482.63
Telephone	2,043.13	-	2,043.13	2,578.70
	<u>70,594.72</u>	<u>-</u>	<u>70,594.72</u>	<u>58,753.30</u>
Depreciation	2,357.85	-	2,357.85	2,459.00
Loss on scrapping ride-on lawn mower	381.18	-	381.18	-
<b>TOTAL EXPENDITURE</b>	<b><u>73,333.75</u></b>	<b><u>-</u></b>	<b><u>73,333.75</u></b>	<b><u>61,212.30</u></b>
 <b>SURPLUS OF INCOME OVER EXPENSES</b>	 <b><u>(9,725.78)</u></b>	 <b><u>30,000.00</u></b>	 <b><u>20,274.22</u></b>	 <b><u>239.43</u></b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Balance Sheet  
as at 30 June 2023

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed Assets</b>				
<b>Motor Vehicles</b>	7,102.33	-	7,102.33	8,877.92
Vaxhall Zafire	1,509.95	-	1,509.95	1,887.44
Book value: beginning of year	1,887.44	-	1,887.44	2,359.30
Less: Depreciation	- 377.49	-	- 377.49	- 471.86
Ford Fiesta	5,592.38	-	5,592.38	6,990.48
Book value: beginning of year	6,990.48	-	6,990.48	8,738.10
Less: Depreciation	- 1,398.10	-	- 1,398.10	- 1,747.62
<b>Equipment</b>	3,135.75	-	3,135.75	1,679.19
Ride-on Lawnmower	2,097.33	-	2,097.33	381.18
Book value: beginning of year	381.18	-	381.18	476.47
Loss on scrapping ride-on lawn mower	- 381.18	-	- 381.18	-
Purchased in November 2023	2,420.00	-	2,420.00	-
Less: Depreciation	- 322.67	-	- 322.67	- 95.29
Computer equipment	1,038.41	-	1,038.41	1,298.02
Book value: beginning of year	1,298.02	-	1,298.02	-
Purchased in January 2023	-	-	-	1,442.24
Less: Depreciation	- 259.60	-	- 259.60	- 144.22
<b>Current Assets</b>	18,554.58	30,000.00	48,554.58	27,961.33
Bank Balances	18,545.44	30,000.00	48,545.44	27,934.01
Operating account	3,000.00	-	3,000.00	2,963.65
Reserve account	15,545.44	30,000.00	45,545.44	24,970.36
Petty Cash	9.14	-	9.14	27.32
<b>NET ASSETS</b>	<b>28,792.66</b>	<b>30,000.00</b>	<b>58,792.66</b>	<b>38,518.44</b>
<b>ACCUMULATED FUNDS</b>				
Accumulated Funds - beginning of the year	38,518.44	-	38,518.44	38,279.01
Excess / (Shortfall) of Income over expenditure	(9,725.78)	30,000.00	20,274.22	239.43
<b>ACCUMULATED FUNDS as at 30 June</b>	<b>28,792.66</b>	<b>30,000.00</b>	<b>58,792.66</b>	<b>38,518.44</b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2024

Basis of Accounting

Financial statements of the church are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

Income

Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when received.

Bank interest

Bank interest is included in the Statement of Financial Activities on receipt.

Donated services and facilities

These are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the Statement of Financial Activities.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2024

Irrecoverable VAT

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible Fixed Assets and Depreciation

The Church hall, the pastor's and caretaker's residence, dining room, kitchen and all other outbuildings, being vested in our Head Office, Latter Rain Mission International (South Africa), are not capitalised into the financial statements.

Motor vehicles and equipment are stated at cost less depreciation. Such assets are capitalised where they can be used for more than one year and cost over £300. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Motor vehicles: 20%, using the reducing balance method
- Equipment: 20%, using the reducing balance method

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund will be included in the notes to the financial statements.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

**LATTER RAIN MISSION INTERNATIONAL (UK)**

England & Wales - Charity number 1151095

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# Accounts

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# Unaudited Annual Financial Statements

LATTER RAIN MISSION INTERNATIONAL (UK)  
UNAUDITED ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023

LATTER RAIN MISSION INTERNATIONAL (UK)  
Unaudited Annual Financial Statements  
for the year ended 30 June 2023

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Report of the Trustees  
Unaudited Annual Financial Statements  
for the year ended 30 June 2023

Objectives & Activities

Latter Rain Mission International in the U.K. has under the period of review, as a registered Charity, continued to fulfil the purpose for which it was established. There are three key elements under which we wish to present our annual report, namely:

1. Congregation Care and Support
2. Outreach
3. Operational Matters

Congregation Care and Support:

As a Church we continued to serve our congregation in the UK and on the Isle of Man. The congregation members who worship at the Fairhaven Faith Home are scattered across the United Kingdom. Those who live locally are more able to attend the services on a regular basis, those living far away attend when they can make use of the accommodation provided for them on the premises when doing so. Services are also streamed via Zoom for those unable to attend in person due to them living far away or other circumstances that prevent them attending in person. Congregation care continued to include visits to our members in the South of England, Isle of Man and Northern Ireland, as well as hospital visits and support where needed. Communication continues through emails and social media including daily inspirational messages.

We hold two Bible study programs per week, one on Thursday we hold an on-line Bible discovery program that is very inspiring and enlightening. We also have online Bible lectures on most Saturday evenings. We are pleased and encouraged to see an increase in our attendees both in person and especially on-line, due to new members joining locally and others migrating to the UK.

Sunday School, we are grateful for those in the congregation willing to teach the young ones, A new program will shortly become available. We also have a weekly on-line youth group meeting facilitated by a member of the congregation.

During December Huldah and I attended the annual international conference held in South Africa which included pastoral training. We were Blessed and encouraged by the visit of Martin and Mirinda Illig our European coordinator and his wife in April, when we held our annual conference. During June we visited the European conference in South Germany for a weekend. Also during June OM Operation Motivation (Missionary organization) held an annual training event in Fairhaven.

Outreach Activities:

Our outreach activities were focused on reaching out to the community at large and being relevant within the communities being served.

During the past year the distribution of food parcels continues, we also distributed food to a local holiday program for needy children. This help is given Locally and within the Flintshire and Wrexham borough.

Fairhaven continues to receive products from Tesco three times a week, as part of their Fair Share Go initiative. In addition, Fairhaven also receives approximately 40 kgs of produce every Tuesday from the Fair Share regional distribution centre which is delivered to our premises. Together this enabled us to distribute approximately 150 kgs of products weekly to identified needy folks as well as other folks involved in volunteer mission work. This amount has unfortunately lessened during the past year.

Congregation members are actively involved with Wrexham Street Pastors for which volunteers are continuously needed.

*Church Leadership engagement*

Continued regular interaction was also undertaken with other church leadership. Fairhaven also takes turn in hosting the monthly prayer meeting with the Wrexham Pastors gathering.

*General interaction with the local community*

Fairhaven Faith Home enjoys an excellent rapport with the local community and especially the neighbours. Regular interaction continued. We are currently helping a neighbour in need with accommodation.

Report of the Trustees  
Unaudited Annual Financial Statements  
for the year ended 30 June 2023

Operational Matters:

General maintenance of the Fairhaven Faith Home premises has continued where necessary as well as to ensure compliance with government legislation. The testing of the bore hole water and the Food Safety Standards Assessment by the Flintshire County Council, including fire safety compliance have been successfully completed on a routine basis.

During the past year some of the improvements we have made are:

Upgrade of the prayer hall computer to a high specification desktop computer, with a purpose made cabinet. Some of the double-glazed units were replaced.

We also bought a heavy-duty carpet washer and a large capacity air fryer.

We are extremely grateful for all the help and assistance we have received in bringing about these welcome improvements.

During December we had a flood during the cold weather, the damage was severe, our hall and entrance, dining room and lounge were affected fortunately our insurance covered all the costs for repairs and replacement of the damaged furniture, we were also able to reupholster all the dining room chairs.

The budget for the new financial year has been prepared and provision has been made to undertake further maintenance and refurbishment where necessary.

Financial Review

For the June 2023 financial year total receipts exceeded expenses by £239. Compared to last year, income from voluntary offerings were £1,039 lower whilst total receipts increased by £1,217 mainly due to an insurance refund for cost to repair water damage. Expenses increased by £7,871 reflecting higher cost of living and increased maintenance costs, mainly to replace our borehole pump and repair water damage.

The reserve balance at June 2023 increased to £24,970 of which £15,000 is held as a cost reserve with the remaining £9,970 allocated to various maintenance and improvement projects.

Reserves Policy

The Trustees are responsible for assessing the level of reserves needed by the charity to maintain reserves sufficient to meet regular expenses.

Based on the Trustees' assessment the present policy is to have reserves of at least £15,000 available in bank accounts (average of 3 months expenses).

Trustees' Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year.

They also have a responsibility to safeguard the assets of the church and to take reasonable steps to ensure:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

The Trustees who served on the date this report was approved are:

Chairman: Mr David Joughin

Secretary: Mr Allan Longshadow

Elected members:

Mrs Klaudia Krauser

Mrs Marlise Poolman

Mr Cornelius Fourie

Signed on behalf of the trustees by Mr David Joughin on 9 February 2024

Signature: D - F. Joughin

Independent Examiner's Report to the trustees of  
Unaudited Annual Financial Statements  
for the year ended 30 June 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

This examination was carried out in accordance with the 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 you as 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

I have examined the accounting records and all relevant supporting documentation, including the Financial Statements, in accordance with the general directions of the Charity Commission and confirm that the funds of Latter Rain Mission International (UK) have been applied for the purpose of carrying out the objects of the Latter Rain Mission International (UK) in accordance with its Constitution and for no other purpose.

NAME CORNELIUS FOURIE  
ADDRESS 12 Ivy VILLAS, STATION ROAD, GREENHETHE, DAF 9NE  
DATE 09/02/2024

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Income  
for the year ended 30 June 2023

	<b>Unrestricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Receipts</b>			
Voluntary Offerings - Tithes	58,748.06	58,748.06	59,787.22
	<u>58,748.06</u>	<u>58,748.06</u>	<u>59,787.22</u>
<b>Other Receipts</b>			
Church Property Letting	320.00	320.00	320.00
Refunds	2,220.96	2,220.96	122.39
Interest Received (Bank)	162.71	162.71	4.84
<b>Total Receipts</b>	<b><u>61,451.73</u></b>	<b><u>61,451.73</u></b>	<b><u>60,234.45</u></b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Expenditure  
for the year ended 30 June 2023

	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>Church Activities</b>			
Church Running Costs	4,238.88	4,238.88	3,900.89
Council Tax	3,056.42	3,056.42	2,930.69
Electricity	2,968.68	2,968.68	2,458.24
Gifts & Donations	85.60	85.60	255.00
Heating Oil & Gas	3,722.70	3,722.70	2,742.44
Insurance	2,348.65	2,348.65	2,000.91
Maintenance - Church Hall & Buildings	7,705.69	7,705.69	4,758.57
Maintenance - Gardens	964.93	964.93	492.57
Maintenance - Vehicles	1,100.93	1,100.93	1,163.68
Missionary Contribution	6,003.19	6,003.19	8,761.02
Missionary Travel	1,835.72	1,835.72	221.00
Office and Admin Costs	1,311.96	1,311.96	391.27
Other Ministry Costs & Support	-	-	-
Petrol & Parking	2,348.62	2,348.62	1,985.43
Salary Cost	18,482.63	18,482.63	17,700.00
Telephone	2,578.70	2,578.70	1,630.45
	<u>58,753.30</u>	<u>58,753.30</u>	<u>51,392.16</u>
Depreciation	2,459.00	2,459.00	1,240.85
Loss on scrapping of vehicle	-	-	708.13
<b>TOTAL EXPENDITURE</b>	<u><b>61,212.30</b></u>	<u><b>61,212.30</b></u>	<u><b>53,341.14</b></u>
 <b>SURPLUS OF INCOME OVER EXPENSES</b>	 <u><b>239.43</b></u>	 <u><b>239.43</b></u>	 <u><b>6,893.31</b></u>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Balance Sheet  
as at 30 June 2023

	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>Fixed Assets</b>			
<b>Motor Vehicles</b>	8,877.92	8,877.92	11,097.39
Suzuki Vitara	-	-	-
Book value: beginning of year	-	-	1,080.14
Less: Depreciation	-	-	(72.01)
	-	-	1,008.13
Less: Scrap value received	-	-	(300.00)
Loss on scrapping of Suzuki Vitara	-	-	(708.13)
Vaxhall Zafire	1,887.44	1,887.44	2,359.30
Book value: beginning of year	2,359.30	2,359.30	2,949.12
Less: Depreciation	(471.86)	(471.86)	(589.82)
	1,887.44	1,887.44	2,359.30
Ford Fiesta	6,990.48	6,990.48	8,738.10
Book value: beginning of year	8,738.10	8,738.10	-
Purchased in April 2022	-	-	9,198.00
Less: Depreciation	(1,747.62)	(1,747.62)	(459.90)
	6,990.48	6,990.48	8,738.10
<b>Equipment</b>	1,679.19	1,679.19	476.47
Ride-on Lawnmower	381.18	381.18	476.47
Book value: beginning of year	476.47	476.47	595.59
Less: Depreciation	(95.29)	(95.29)	(119.12)
Computer equipment	1,298.02	1,298.02	-
Book value: beginning of year	-	-	-
Purchased in January 2023	1,442.24	1,442.24	-
Less: Depreciation	(144.22)	(144.22)	-
	1,298.02	1,298.02	-
<b>Current Assets</b>	27,961.33	27,961.33	26,705.14
Bank Balances	27,934.01	27,934.01	26,669.18
Operating account	2,963.65	2,963.65	3,610.96
Reserve account	24,970.36	24,970.36	23,058.22
Petty Cash	27.32	27.32	35.96
<b>NET ASSETS</b>	<b>38,518.44</b>	<b>38,518.44</b>	<b>38,279.01</b>
<b>ACCUMULATED FUNDS</b>			
Accumulated Funds - beginning of the year	38,279.01	38,279.01	31,385.70
Excess / (Shortfall) of Income over expenditure	239.43	239.43	6,893.31
<b>ACCUMULATED FUND as at 30 June</b>	<b>38,518.44</b>	<b>38,518.44</b>	<b>38,279.01</b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2023

Basis of Accounting

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Income

Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when received.

Bank interest

Bank interest is included in the Statement of Financial Activities on receipt.

Donated services and facilities

These are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the Statement of Financial Activities.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2023

Irrecoverable VAT

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible Fixed Assets and Depreciation

The Church hall, the pastor's and caretaker's residence, dining room, kitchen and all other outbuildings, being vested in our Head Office, Latter Rain Mission International (South Africa), are not capitalised into the financial statements.

Motor vehicles and equipment are stated at cost less depreciation. Such assets are capitalised where they can be used for more than one year and cost over £300. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Motor vehicles: 20%, using the reducing balance method
- Equipment: 20%, using the reducing balance method

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund will be included in the notes to the financial statements.

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**LATTER RAIN MISSION INTERNATIONAL (UK)**

England & Wales - Charity number 1151095

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# Accounts

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# Unaudited Annual Financial Statements

LATTER RAIN MISSION INTERNATIONAL (UK)

UNAUDITED ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2022

LATTER RAIN MISSION INTERNATIONAL (UK)  
Unaudited Annual Financial Statements  
for the year ended 30 June 2022

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Report of the Trustees  
Unaudited Annual Financial Statements  
for the year ended 30 June 2022

Objectives & Activities

Latter Rain Mission International in the U.K. has under the period of review, as a registered Charity, continued to fulfil the purpose for which it was established. There are three key elements under which we wish to present our annual report, namely:

- i. Congregation Care and Support
- ii. Outreach
- iii. Operational Matters

**Congregation Care and Support:**

As a church we continued to serve our congregation in the UK and on the Isle of Man. The congregation members who worship at the Fairhaven Faith Home are scattered across the United Kingdom. Those who live locally are more able to attend the services on a regular basis, those living far away attend when they can making use of the accommodation provided for them on the premises when doing so. Services are also streamed via Zoom for those unable to attend in person.

Congregation care continued to include visits to our members in the South of England, Isle of Man and Northern Ireland, as well as hospital visits and support where needed. Communication continues through emails and social media including daily inspirational messages.

We hold two Bible study programs per week. Thursdays we hold an on-line Bible discovery program that is very inspiring and enlightening, and we also have online Bible lectures on most Saturday evenings. We are pleased and encouraged to see an increase in our attendees both in person and on-line, due to new members joining locally and others migrating to the UK. With our congregation growing and the covid pandemic a thing of the past we could now restart our Sunday School, we are grateful for those willing to teach the young ones. We also have a weekly on-line youth group meeting facilitated by a member of the congregation.

During April we invited OM Operation Motivation (Missionary organisation) to Fairhaven where their members from the Ukraine gave us a presentation about what they were doing on the ground in helping the war refugees. We also housed a group from Open Doors. We were Blessed and encouraged by the visit of Bert and Magda Pieters our international President and his wife in May, when we held our annual conference.

Jacob Townson returned from a year's training visit to South Africa and is now helping us full time in Fairhaven until he can return to South Africa hopefully sometime soon to continue his training.

**Outreach Activities:**

Our outreach activities were focused on reaching out to the community at large and being relevant within the communities being served.

During the past year we have increased the distribution of food parcels to help more than 60 people, locally and within Flintshire and Wrexham borough. We continue to receive products from Tesco three times a week, as part of their Fair Share Go initiative. In addition, we also receive approximately 80 kgs of produce every Tuesday from the Fair Share regional distribution centre which is delivered to our premises. Together this enabled us to distribute approximately 250 kgs of products weekly to identified needy folks as well as other folks involved in volunteer mission work.

Congregation members are actively involved with Wrexham Street Pastors. We continued regular interaction with other church leadership taking turns in hosting the monthly prayer meeting with the Wrexham Pastors gathering. We have an excellent rapport with the local community and especially the neighbours. Regular interaction continued.

Report of the Trustees  
Unaudited Annual Financial Statements  
for the year ended 30 June 2022

Operational Matters:

General maintenance of the Fairhaven Faith Home premises has continued where necessary as well as to ensure compliance with government legislation. The testing of the bore hole water and the Food Safety Standards Assessment by the Flintshire County Council, including fire safety compliance have been successfully completed on a routine basis.

During the past year some of the improvements we have made are updating our notice signs, acquired a Ford Fiesta to replace the Suzuki, bought a new washing machine, fitted new blinds in some rooms, installed a new zoom camera in the Church building, replaced the borehole motor, replaced the fascia boards at the entrance and painted the gates and railings. We are extremely grateful for all the help and assistance we have received in bringing about these welcome improvements.

The budget for the new financial year has been prepared and provision has been made to undertake further maintenance and refurbishment where necessary.

Financial Review

For the June 2022 financial year we carried over a surplus of £6,893. Compared to last year income increased by £6,375 driven by higher voluntary offerings (tithes). Expenses increased by £9,758 reflecting repayment of accumulated Missionary Contributions to support congregations in Ukraine, Germany and South Africa. As mentioned last year, the Suzuki Vitara was scrapped due to high maintenance costs, and replaced with a Ford Fiesta.

The reserve balance at June 2022 increased to just over £23,000.

Reserves Policy

The Trustees are responsible for assessing the level of reserves needed by the charity to maintain reserves sufficient to meet regular expenses.

Based on the Trustees' assessment the present policy is to have reserves of at least £12,000 available in bank accounts (average of 3 months expenses).

Trustees' Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year.

They also have a responsibility to safeguard the assets of the church and to take reasonable steps to ensure:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

The Trustees who served on the date this report was approved are:

Chairman: Mr David Joughin

Secretary: Mr Allan Longshadow

Elected members:

Mrs Klaudia Krauser

Mrs Marlise Poolman

Mr Cornelius Fourie

Signed on behalf of the trustees by Mr David Joughin on 17/1 January 2023

Signature: D. F. Joughin

Independent Examiner's Report to the trustees of  
Unaudited Annual Financial Statements  
for the year ended 30 June 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

This examination was carried out in accordance with the 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 you as 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

I have examined the accounting records and all relevant supporting documentation, including the Financial Statements, in accordance with the general directions of the Charity Commission and confirm that the funds of Latter Rain Mission International (UK) have been applied for the purpose of carrying out the objects of the Latter Rain Mission International (UK) in accordance with its Constitution and for no other purpose.

NAME CORNELIUS FOURIE  
ADDRESS 12 IVY VILLAS, STATION ROAD, GREENWICH, DA9 9WE  
DATE 17/01/2023

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Income  
for the year ended 30 June 2022

	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>			
Voluntary Offerings - Tithes	59,787.22	59,787.22	50,680.40
	<u>59,787.22</u>	<u>59,787.22</u>	<u>50,680.40</u>
<b>Other Receipts</b>			
Church Property Letting	320.00	320.00	1,900.00
Refunds	122.39	122.39	1,277.22
Interest Received (Bank)	4.84	4.84	1.61
<b>Total Receipts</b>	<u><u>60,234.45</u></u>	<u><u>60,234.45</u></u>	<u><u>53,859.23</u></u>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Expenditure  
for the year ended 30 June 2022

	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Church Activities</b>			
Church Running Costs	3,900.89	3,900.89	3,099.23
Council Tax	2,930.69	2,930.69	2,813.69
Electricity	2,458.24	2,458.24	1,781.98
Gifts & Donations	255.00	255.00	210.00
Heating Oil & Gas	2,742.44	2,742.44	2,667.79
Insurance	2,000.91	2,000.91	1,934.42
Maintenance - Church Hall & Buildings	4,758.57	4,758.57	1,215.25
Maintenance - Gardens	492.57	492.57	350.67
Maintenance - Vehicles	1,163.68	1,163.68	1,791.86
Missionary Contribution	8,761.02	8,761.02	452.37
Missionary Travel	221.00	221.00	1,128.22
Office and Admin Costs	391.27	391.27	1,350.44
Other Ministry Costs & Support	-	-	9.00
Petrol & Parking	1,985.43	1,985.43	2,268.32
Salary Cost	17,700.00	17,700.00	19,332.40
Telephone	1,630.45	1,630.45	2,100.29
	<u>51,392.16</u>	<u>51,392.16</u>	<u>42,505.93</u>
Depreciation	1,240.85	1,240.85	1,076.79
Loss on scrapping of vehicle	708.13	708.13	-
<b>TOTAL EXPENDITURE</b>	<u><b>53,341.14</b></u>	<u><b>53,341.14</b></u>	<u><b>43,582.72</b></u>
<b>SURPLUS / (SHORTFALL) OF INCOME OVER EXPENSES</b>	<u><b>6,893.31</b></u>	<u><b>6,893.31</b></u>	<u><b>10,276.51</b></u>

LATTER RAIN MISSION INTERNATIONAL (UK)  
 Balance Sheet  
 as at 30 June 2021

	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Fixed Assets</b>			
<b>Motor Vehicles</b>	11,097.39	11,097.39	4,029.26
Suzuki Vitara	(0.00)	(0.00)	1,080.14
Book value: beginning of year	1,080.14	1,080.14	1,270.75
Less: Depreciation	(72.01)	(72.01)	(190.61)
	1,008.13	1,008.13	1,080.14
Less: Scrap value received	(300.00)	(300.00)	-
Loss on scrapping of Suzuki Vitara	(708.13)	(708.13)	-
Vaxhall Zafire	2,359.30	2,359.30	2,949.12
Book value: beginning of year	2,949.12	2,949.12	3,686.40
Less: Depreciation	(589.82)	(589.82)	(737.28)
	2,359.30	2,359.30	2,949.12
Ford Fiesta	8,738.10	8,738.10	-
Book value: beginning of year	-	-	-
Purchased in April 2022	9,198.00	9,198.00	-
Less: Depreciation	(459.90)	(459.90)	-
	8,738.10	8,738.10	-
<b>Equipment</b>			
Ride-on Lawnmower	476.47	476.47	595.59
Book value: beginning of year	595.59	595.59	744.49
Less: Depreciation	(119.12)	(119.12)	(148.90)
<b>Current Assets</b>	26,705.14	26,705.14	26,760.85
Bank Balances	26,669.18	26,669.18	26,693.33
Operating account	3,610.96	3,610.96	4,685.21
Reserve account	23,058.22	23,058.22	22,008.12
Petty Cash	35.96	35.96	67.52
<b>NET ASSETS</b>	<b>38,279.01</b>	<b>38,279.01</b>	<b>31,385.70</b>
<b>ACCUMULATED FUNDS</b>			
Accumulated Funds - beginning of the year	31,385.70	31,385.70	21,109.19
Excess / (Shortfall) of Income over expenditure	6,893.31	6,893.31	10,276.51
<b>ACCUMULATED FUND as at 30 June</b>	<b>38,279.01</b>	<b>38,279.01</b>	<b>31,385.70</b>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2022

Basis of Accounting

Financial statements of the church are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

Income

Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when received.

Bank interest

Bank interest is included in the Statement of Financial Activities on receipt.

Donated services and facilities

These are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the Statement of Financial Activities.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

LATTER RAIN MISSION INTERNATIONAL (UK)  
Notes to the Annual Financial Statements  
for the year ended 30 June 2022

Irrecoverable VAT

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible Fixed Assets and Depreciation

The Church hall, the pastor's and caretaker's residence, dining room, kitchen and all other outbuildings, being vested in our Head Office, Latter Rain Mission International (South Africa), are not capitalised into the financial statements.

Motor vehicles and equipment are stated at cost less depreciation. Such assets are capitalised where they can be used for more than one year and cost over £300. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Motor vehicles: 20%, using the reducing balance method
- Equipment: 20%, using the reducing balance method

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund will be included in the notes to the financial statements.

Expenses

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

**LATTER RAIN MISSION INTERNATIONAL (UK)**

England & Wales - Charity number 1151095

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# Accounts

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# Unaudited Annual Financial Statements

**LATTER RAIN MISSION INTERNATIONAL (UK)**  
**UNAUDITED ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**LATTER RAIN MISSION INTERNATIONAL (UK)**  
**Unaudited Annual Financial Statements**  
**for the year ended 30 June 2021**

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## Report of the Trustees Unaudited Annual Financial Statements for the year ended 30 June 2021

### Objectives & Activities

Latter Rain Mission International in the U.K. has under the period of review, as a registered Charity, continued to fulfil the purpose for which it was established. There are three key elements under which we wish to present our annual report, namely:

- i. Congregation Care and Support
- ii. Outreach
- iii. Operational Matters

#### Congregation Care and Support:

As a church we continued to serve our congregation throughout the United Kingdom and on the Isle of Man. Our congregation members who worship at the Fairhaven Faith Home are scattered across the country. Those who live locally are more able to regularly attend the church services and other activities that are held at the Faith Home. Congregation members who live further afield attend services as and when they can make use of the accommodation provided for them on the premises when doing so congregation care continues to include visits to congregation members hospital visits as well as the provision of support in various forms as the need arises regular communication was maintained via email and social media daily devotional messages were also sent out to encourage the members in their faith and beliefs.

Congregation members are encouraged to join our worship program during the week and at weekends this comprises of prayer meetings services and Bible studies these are attended in person or online.

Various gatherings were held during the year in question friends, members from other churches and neighbours gathered to fellowship and socialise together.

Due to the continuing corona virus lockdowns during 2020 and 2021 many of the activities had to be curtailed and where possible these activities were held on-line. From spring 2021 we were able to restart our Church activities carefully adhering to the current regulations and restrictions.

#### Outreach Activities:

Our outreach activities continue to focus on reaching out to the community at large and being relevant within the communities being served we have continued to care for those who are in need. Food hampers and packages as a support were distributed daily. We continued to receive assistance from Tesco's fair share program we collected food from their stores three times a week, on average receiving food donations more than 250 kilograms, this food was distributed to approximately 80 people who are in need.

Fairhaven congregation continues to support the street pastors project this involves ministry on the streets two Fridays in the month our members have the necessary training, and they regularly volunteer their time on the streets. Regular interaction is undertaken with other church leaderships and congregations in the area.

Those living on the premises at Fairhaven enjoy a very good rapport with the local community and especially the neighbour's regular interaction continued and was promoted through community communal gatherings and visits during the year under review. duties.

Fairhaven distributes our surplus donations to other charities in the area.

#### Operational Matters:

General maintenance of the Fairhaven Faith Home premises has continued where necessary as well as to ensure compliance with government registration the testing of the Bore whole water supply and the food safety standard assessment by Flintshire County Council as well as fire safety compliance have been done on a routine basis this includes our health and safety policy which is now in operation.

Fairhaven's vehicles the Suzuki Vitara which was purchased in the previous financial year unfortunately had to be scrapped (in October 2021) and will be replaced with a suitable vehicle soon. The budget for the new financial year has been approved and provision has been made to undertake further maintenance refurbishment and improvements where deemed necessary. The increasing energy costs is a challenge for the future.

**Report of the Trustees  
Unaudited Annual Financial Statements  
for the year ended 30 June 2021**

**Financial Review**

For the June 2021 financial year we carried over a surplus of £10,277. Compared to last year our income reduced by £5,972 (10%) while expenses were £9,838 (18%) lower reflecting lower running costs due to the Covid-19 restrictions. There were no notable assets sold or purchased during the year.

The reserve balance at June 2021 increased to just over £22,000 and includes an additional amount earmarked to replace the Suzuki Vitara which reached the end of its useful life.

**Reserves Policy**

The Trustees are responsible for assessing the level of reserves needed by the charity to maintain reserves sufficient to meet regular expenses.

Based on the Trustees' assessment the present policy is to have reserves of at least £12,000 available in bank accounts (average of circa 3 months expenses).

**Trustees' Responsibilities**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year.

They also have a responsibility to safeguard the assets of the church and to take reasonable steps to ensure:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

The Trustees who served on the date this report was approved are:

Chairman:

Mr David Joughin

Secretary:

Mr Buks Grobler

Elected members:

Mr Horst Stender

Mrs Huldha Joughin

Mr Cornelius Fourie

Signed on behalf of the trustees by Mr David Joughin on 21 March 2022

Signature: \_\_\_\_\_

*D. Joughin*

**Independent Examiner's Report to the trustees of  
Unaudited Annual Financial Statements  
for the year ended 30 June 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

This examination was carried out in accordance with the 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 you as 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

I have examined the accounting records and all relevant supporting documentation, including the Financial Statements, in accordance with the general directions of the Charity Commission and confirm that the funds of Latter Rain Mission International (UK) have been applied for the purpose of carrying out the objects of the Latter Rain Mission International (UK) in accordance with its Constitution and for no other purpose.

NAME CORNELIUS FOURIE

ADDRESS IVY VILLAS, STATION ROAD, GREENHATHE, DA9 9NE

DATE 21/03/2022

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Income  
for the year ended 30 June 2021

	Unrestricted Funds £	Total 2021 £	Total 2020
<b>Receipts</b>			
Voluntary Offerings - Tithes	50,680.40	50,680.40	59,487.54
	<u>50,680.40</u>	<u>50,680.40</u>	<u>59,487.54</u>
<b>Other Receipts</b>			
Church Property Letting	1,900.00	1,900.00	320.00
Refunds	1,277.22	1,277.22	-
Interest Received (Bank)	1.61	1.61	23.50
<b>Total Receipts</b>	<u><u>53,859.23</u></u>	<u><u>53,859.23</u></u>	<u><u>59,831.04</u></u>

LATTER RAIN MISSION INTERNATIONAL (UK)  
Statement of Financial Activities - Expenditure  
for the year ended 30 June 2021

	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Church Activities</b>			
Church Running Costs	3,099.23	3,099.23	6,222.44
Council Tax	2,813.69	2,813.69	2,700.13
Electricity	1,781.98	1,781.98	2,435.51
Gifts & Donations	210.00	210.00	110.00
Heating Oil & Gas	2,667.79	2,667.79	2,817.23
Insurance	1,934.42	1,934.42	1,845.08
Maintenance - Church Hall & Buildings	1,215.25	1,215.25	1,981.16
Maintenance - Gardens	350.67	350.67	545.86
Maintenance - Vehicles	1,791.86	1,791.86	1,236.00
Missionary Contribution	452.37	452.37	2,970.74
Missionary Travel	1,128.22	1,128.22	1,830.45
Office and Admin Costs	1,350.44	1,350.44	698.55
Other Ministry Costs & Support	9.00	9.00	1,881.80
Petrol & Parking	2,268.32	2,268.32	3,140.91
Salary Cost	19,332.40	19,332.40	19,555.24
Telephone	2,100.29	2,100.29	1,647.21
	<u>42,505.93</u>	<u>42,505.93</u>	<u>51,618.31</u>
Depreciation	1,076.79	1,076.79	1,368.02
Loss on disposal of vehicle	-	-	434.85
<b>TOTAL EXPENDITURE</b>	<u><b>43,582.72</b></u>	<u><b>43,582.72</b></u>	<u><b>53,421.18</b></u>
 <b>SURPLUS / (SHORTFALL) OF INCOME OVER EXPENSES</b>	 <u><b>10,276.51</b></u>	 <u><b>10,276.51</b></u>	 <u><b>6,409.86</b></u>

LATTER RAIN MISSION INTERNATIONAL (UK)  
 Balance Sheet  
 as at 30 June 2021

	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed Assets</b>			
<b>Motor Vehicles</b>	4,029.26	4,029.26	4,957.15
Mercedes A140	-	-	-
Book value: beginning of year	-	-	720.90
Less: Depreciation	-	-	(36.04)
	-	-	684.85
Less: Trade-in received	-	-	(250.00)
Loss on disposal of Mercedes A140	-	-	(434.85)
Vaxhall Zafire	2,949.12	2,949.12	3,686.40
Book value: beginning of year	3,686.40	3,686.40	4,608.00
Less: Depreciation	(737.28)	(737.28)	(921.60)
	2,949.12	2,949.12	3,686.40
Suzuki Vitara	1,080.14	1,080.14	1,270.75
Book value: beginning of year	1,270.75	1,270.75	1,495.00
Less: Depreciation	(190.61)	(190.61)	(224.25)
	1,080.14	1,080.14	1,270.75
<b>Equipment</b>			
Ride-on Lawnmower	595.59	595.59	744.49
Book value: beginning of year	744.49	744.49	930.61
Less: Depreciation	(148.90)	(148.90)	(186.12)
<b>Current Assets</b>	26,760.85	26,760.85	15,407.55
Bank Balances	26,693.33	26,693.33	15,370.35
Operating account	4,685.21	4,685.21	1,363.84
Reserve account	22,008.12	22,008.12	14,006.51
Petty Cash	67.52	67.52	37.20
<b>NET ASSETS</b>	<b>31,385.70</b>	<b>31,385.70</b>	<b>21,109.19</b>
<b>ACCUMULATED FUNDS</b>			
Accumulated Funds - beginning of the year	21,109.19	21,109.19	14,699.33
Excess / (Shortfall) of Income over expenditure	10,276.51	10,276.51	6,409.86
<b>ACCUMULATED FUND as at 30 June</b>	<b>31,385.70</b>	<b>31,385.70</b>	<b>21,109.19</b>

**LATTER RAIN MISSION INTERNATIONAL (UK)**  
**Notes to the Annual Financial Statements**  
**for the year ended 30 June 2021**

**Basis of Accounting**

Financial statements of the church are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

**Income**

**Voluntary income**

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when received.

**Bank interest**

Bank interest is included in the Statement of Financial Activities on receipt.

**Donated services and facilities**

These are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the Statement of Financial Activities.

**Expenses**

Expenditure is recognised when payment is made.

Expenditure includes VAT and is reported as part of the expenditure to which it relates in the delivery of its charitable activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource as set out in the notes to the financial statements.

**LATTER RAIN MISSION INTERNATIONAL (UK)**  
**Notes to the Annual Financial Statements**  
**for the year ended 30 June 2021**

**Irrecoverable VAT**

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible Fixed Assets and Depreciation**

The Church hall, the pastor's and caretaker's residence, dining room, kitchen and all other outbuildings, being vested in our Head Office, Latter Rain Mission International (South Africa), are not capitalised into the financial statements.

Motor vehicles and equipment are stated at cost less depreciation. Such assets are capitalised where they can be used for more than one year and cost over £300. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Motor vehicles: 20%, using the reducing balance method
- Equipment: 20%, using the reducing balance method

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund will be included in the notes to the financial statements.

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