

**Registered Charity Number**  
**1207055**

**LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

**Report and Accounts**

**31 December 2025**

## **LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

### **Report and Accounts**

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**LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

**Accounts for the year ended 31 December 2025**

**Legal and administrative details**

**Chairman:**

Taiwo Olufemi Adesina

**Trustees:**

Taiwo Olufemi Adesina

Olapeju Idowu Anifowose

Olufunmilola Omolola Adesina

Olufunmilayo Oluyemisi Ogatimirin

**Independent Examiner:**

Divine Consult Limited

159 Boundfield Road

London

SE6 1PE

**Bankers:**

Zempler Bank

Cottons Centre

Cottons Lane

London SE1 2QG

**Registered Office:**

Latter Rain Church of God Ministries (C&S)

Flat 71 Hamara Ghar

414-422 Green Street

London

E13 9JW

**Charity Number:**

1207055

## **LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

### **Accounts for the year ended 31 December 2025**

#### **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2005) and applicable law.

#### **Structure, governance and management**

##### **Governance**

Latter Rain Church of God Ministries (C&S) is governed by a Board of Trustees who are responsible for the overall management and direction of the charity. The Trustees ensure that the charity operates in accordance with its governing document and applicable regulations.

The Trustees meet periodically to review the charity's activities, financial position, and future plans.

##### **Risk Management**

The Trustees have considered the main risks facing the charity and have taken appropriate steps to manage these risks. This includes monitoring financial controls, ensuring responsible use of funds, and maintaining appropriate oversight of the charity's activities.

##### **Reserves Policy**

The Trustees aim to maintain an appropriate level of reserves to ensure that the charity can continue its activities and meet its financial commitments. The reserves policy is reviewed periodically to maintain financial stability.

#### **Achievements and Performance**

##### **Objectives and Activities**

Latter Rain Church of God Ministries (C&S) exists to advance the Christian faith and promote the wellbeing of people within the community. The charity provides spiritual support through worship services and community engagement, while also delivering initiatives that promote health awareness and wellbeing.

In planning the charity's activities, the Trustees have considered the guidance on public benefit issued by the Charity Commission for England and Wales. The Trustees believe that the charity's activities provide public benefit through spiritual support, community engagement, and health awareness programmes.

##### **Worship and Community Engagement**

Latter Rain Church of God Ministries (C&S) holds regular online worship services three times each week:

- Tuesdays: 5:00 pm – 7:00 pm
- Fridays: 5:00 pm – 7:00 pm
- Sundays: 4:00 pm – 5:30 pm

Attendance typically ranges between 38 and 40 participants, and sometimes more. These services provide opportunities for members of the community to gather in worship, prayer, and fellowship.

Delivering services online has enabled the charity to reach a wider audience, including individuals outside the United Kingdom, allowing more people to participate in worship and benefit from the charity's activities.

##### **Health and Wellbeing Programme**

During the year, the charity continued its community wellbeing initiative focused on men's health, particularly prostate health and prostate cancer awareness. The programme aims to increase awareness and guide individuals on where to seek appropriate advice and support.

With funding support from The National Lottery Community Fund, the charity engaged a qualified Public Health Practitioner to deliver educational sessions on prostate health and general wellbeing. The programme remains ongoing and continues to benefit members of the community.

**Community Impact**

The health awareness sessions were well received by members of the community. Men attended to learn more about prostate health, and women also participated to support their husbands and family members. Participants showed strong interest in the sessions, particularly when general health topics affecting both men and women were discussed.

The Trustees believe that the programme has helped to increase awareness of important health issues and encouraged individuals to seek appropriate medical advice where necessary.

**Financial Review**

During the year, the charity received funding support from The National Lottery Community Fund to deliver the health awareness programme. The Trustees ensure that all funds received are applied towards the charity's objectives and charitable activities.

**Future Plans**

The Trustees plan to continue providing regular worship services and community engagement activities. The charity also intends to continue and further develop its health awareness programmes to support the wellbeing of members of the community.

**The trustees who serve during the year were;**

Taiwo Olufemi Adesina  
Olapeju Idowu Anifowose  
Olufunmilola Omolola Adesina  
Olufunmilayo Oluyemisi Ogatimirin

Trustees are appointed by the Board of Trustees.

**TRUSTEES' RESPONSIBILITIES**

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended for that year. In preparing those financial statements the trustees are required to;

- select suitable accounting policies and apply them consistently,
- make judgement and estimates that are reasonable and prudent,
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statement comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 17 March 2026.

*T.O.Adesina*

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Mr Taiwo Olufemi Adesina  
(For the Trustees)

## **LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

### **Accounts for the year ended 31 December 2025**

#### **Independent Examiner's Report**

We report on the accounts for the year ended 31 December 2025, which are set out on pages 6 to 11.

#### **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.

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 report**

My 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**

In connection with my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Divine Consult Limited  
159 Boundfield Road  
London  
SE6 1PE

17 March 2026

**LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

**Statement of Financial Activities  
for the year ended 31 December 2025**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>2025 Total Fund</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income Resources</b>				
Tithes, offerings and thanksgiving	6.1	714	-	714
Grants		-	10,000	10,000
<b>Total Income Resources</b>		<b>714</b>	<b>10,000</b>	<b>10,714</b>
<b>Resources Expended</b>				
Support costs of activities in furtherance of the charity's objects	6.2	1,470	1,100	2,570
Management & Administration of Charity	6.3	56	1,856	1,912
<b>Total Income Expended</b>		<b>1,526</b>	<b>2,956</b>	<b>4,482</b>
<b>Net incoming/(outgoing) resources</b>		<b>(812)</b>	<b>7,044</b>	<b>6,232</b>
<b>Net Movements in Funds</b>		<b>(812)</b>	<b>7,044</b>	<b>6,232</b>
<b>Fund balances b/fwd</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Funds balances c/fwd</b>		<b>(812)</b>	<b>7,044</b>	<b>6,232</b>

# LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)

## Balance Sheet

as at 31 December 2025

	Notes	2025 £
<b>Current assets</b>		
Cash at bank and in hand		9,376
<b>Creditors: amounts falling due within one year</b>	1	(3,144)
<b>Net Current Assets</b>		6,232
<b>Net assets</b>		6,232
<b>Funds</b>	2	
Restricted funds		7,044
Unrestricted Funds		(812)
<b>Restricted and Unrestricted Funds c/fwd.</b>		6,232

Approved by the Board of Trustees and signed on 17 March 2026.

*T.O. Adesina*

Taiwo Olufemi Adesina



## **LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**

### **Notes to the Financial Statements for the year ended 31 December 2025**

#### **1. Accounting Policies**

##### **1.1) Accounting Convention**

The Financial Statements has been prepared under the historical cost convention, in accordance with applicable UK Accounting Standards and also with the recommendations in the Statement of Recommended Accounting Practice (SORP 2005) Accounting and Reporting by Charities - issued in March 2005.

The Charity has taken advantage of the exemption of Financial Reporting Standard No. 1 from the requirements to produce a Cash Flow Statement on the ground that it qualifies as a small charity.

##### **1.2) Fund Accounting**

General unrestricted funds represent unrestricted income, which is expendable at the discretion of the Trustees in the furtherance of the objects of the charity

##### **1.3) Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalized and included at cost including any incidental cost

Depreciation is calculated on the fixed assets to write off the cost of the assets less their residual values, in equal instalments over their expected useful economic lives. The annual rate in use is 25% per annum.

##### **1.4) Incoming Resources**

Income is mainly from Tithes and Offering, Building funds. Gift Aid, grant and bank interest received are included in the financial statements when received.

##### **1.5) Resources Expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

##### **1.6) Taxation**

As a charity, the charitable funds are exempt from corporation tax but not from VAT. Irrecoverable VAT is, in accordance with standard accounting practice, included in the cost of those items to which it relates.

# LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)

## Notes to the Accounts for the year ended 31 December 2025

<b>1 Creditors: amounts falling due within one year</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy fee	-	500	500
Other creditors	1,580	1,064	2,644
	<u>1,580</u>	<u>1,564</u>	<u>3,144</u>

<b>2 Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2025		-	-
Net Incoming Fund	(812)	7,044	6,232
Transfer to capital redemption rese	-	-	-
At 31 December 2025	<u>(812)</u>	<u>7,044</u>	<u>6,232</u>

# LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)

## Notes to the accounts (continued)

### 6 Income and Expenditure Account for the year ended 31 December 2025

	Unrestricted	Restricted	2025 Total Fund
	£	£	£
<b>6.1 INCOMING RESOURCES</b>			
Tithes, offering and thanksgiving	714	-	714
Grants	-	10,000	10,000
<b>Total Incoming Resources</b>	<b>714</b>	<b>10,000</b>	<b>10,714</b>
<b>OUTGOING RESOURCES</b>			
<b>6.2 Support costs of activities in furtherance of the Charity's objects:</b>			
Honorarium/ Donations	170	-	170
Co-ordinator allowances	-	600	600
Accountancy fees	-	500	500
Professional charges	1,300	-	1,300
	<b>1,470</b>	<b>1,100</b>	<b>2,570</b>
<b>6.3 Management and Administration of Charity:</b>			
Travelling and subsistence	-	144	144
Hall hiring costs	-	120	120
Pastoral allowances	-	450	450
Printing and stationeries	-	300	300
Charity Admin expenses	42	-	42
Catering expenses	-	502	502
Media costs	-	340	340
Bank charges	14	-	14
	<b>56</b>	<b>1,856</b>	<b>1,912</b>

**LATTER RAIN CHURCH OF GOD MINISTRIES (C&S)**  
**Schedule to the Profit and Loss Account**  
**for the year ended 31 December 2025**

	<b>2025</b>
	<b>£</b>
<b>Income</b>	
Tithes, offerings & thanksgiving	714
Grants	10,000
	<u>10,714</u>
<b>Administrative expenses</b>	
Employee costs:	
Pastoral allowances	450
Prostrate coordinator allowances	600
Travel expenses	144
Honorarium/ Donations	170
	<u>1,364</u>
Premises costs:	
Hall hiring costs	120
	<u>120</u>
General administrative expenses:	
Printing and stationeries	300
Charity Admin expenses	42
Media expenses	340
Catering expenses	502
Bank charges	14
	<u>1,198</u>
Legal and professional costs:	
Accountancy fees	500
Consultancy fees	1,300
	<u>1,800</u>
	<u>4,482</u>