LORD OF THE NATIONS

162 Hamilton Ave, Surbiton
KT6 7PZ

Report and Financial Statements for the year ended 31st December 2025

Registered Charity No. 1139782

Lord of the Nations Church
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for the year ended 31st December 2025

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LORD OF THE NATIONS
Reference and administrative information

TRUSTEES

Angelito Rona	Chairman
Annalou Turner Appointed 2012	Trustee/Secretary
Angelica Cabrera Appointed 2012	Trustee
CHARITY NUMBER	1139782
CORRESPONDENCE ADDRESS	162 Hamilton Avenue Surbiton KT6 7PZ
BANKERS	HSBC King Street Hammersmith London W6
EXAMINER	Regus Twickenham Regal House,7th Floor 70 London Road, TW1 3QS

Chairman's Report

Aim and Purposes

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

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

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

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

Objectives and Activities

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

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

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

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

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

- **CAMP MEETING**

These activities are being held every Easter to remember the suffering and death of Jesus Christ and youth activities. We usually hold these activities in a certain place outside London and stay there for a couple of days. The participants have to pay for their food and accommodation.

- **LOTN ANNIVERSARY**

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

CHRISTMAS PARTY

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

Missions and Evangelism

This year, The Lord of the Nations Church Philippines and the LOTN Church London participated and committed in giving financial support for the project.
We have agreed it rightful to reflect all collections in the Charity Account and the donations to the Philippine Church Project is named Nehemiah.
our pastor had to travel once to the Philippines for the Church dedication and Church anniversary.

Financial Review

During the year under review the charity's income was £64,249 Expenditure amounted to £50,401 and a profit of £13,848 was recorded for the year. The charity had restricted Reserves of £18,102 at the start of the period under review which at the year-end amounted to £19,074. However, during the year donations were received for the specific purpose of establishing a Church Building Fund and the value of these donations, £972 was placed into a designated Building Fund. This has had the effect of reducing the residual free reserves by this amount so that at the year-end Unrestricted free Reserves amounted to £36,443. The Trustees are aware that they will need to exercise careful financial stewardship during 2025 to ensure that the charity's Unrestricted free Reserves will not be further depleted will the goal that Reserves will be achieved. We may treat the building fund as a form of overdraft when the general fund becomes low.
- "Low" being defined as when the general fund is not sufficient to support normal operation-
The building fund is to be repaid when the general fund becomes self-sufficient.

Reserves Policy

The application of a 6 month core cost calculation to determine the level of Reserves would require Unrestricted Reserves of £36,443 and would not in the Trustees opinion be appropriate.

The Charity occupies premises that are rented on sessional basis and could be quickly discontinued if the Charity is faced by difficult financial circumstances. Rental costs of £9,561 can therefore be excluded from any core cost calculation. There are other costs that are directly linked to the Charity current means of operating and these too could be quickly shed in extreme circumstances.
The only ongoing liability would be the salary and social security costs and one or two small items which lead Trustees to believe that a realistic 6 month Reserve requirement is likely to be in the region of £9000.

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

Risk Management

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

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

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

Members of First Aid Team**:**

Glenda Rona, Teodora Sumibcay, Annalou Turner,

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

Members trained:

Glenda Rona, Teodora Sumibcay, Annalou Turner

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

5. CRB Checking of elected Trustees

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

Structure, Governance and Management

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

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

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

Volunteers

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



Angelito Rona
Chairman

29th October 2025

Respective responsibilities of trustees and examiner

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

Angelito Rona

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Angelito Rona
Chair



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Angelica Cabrera
Trustee

Independent examiner's report on the accounts

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

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

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

have not been met; or

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

Signed: Nabiha Rahman

Date 29 October 2025

Regus Twickenham
Regal House, 7th Floor
70 London Road
TW1 3QS

Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year 2025	Total last year 2024
		£	£	£	£	£
Incoming resources				F04	£	£
Donations, legacies and Grants	3	63,811	-	-	63,811	79,182
Congregation Fund raising Events	3		-	-		
Interest and dividends		438	-	-	438	391
Total incoming resources		64,249	-	-	64,249	79,573
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI	6	19,152	-	-	19,152	19,152
Rent, rates and Insurance		11,198	-	-	11,198	12,071
Telephone postage and stationery		832	-	-	832	672
Repairs and maintenance		2,293	-	-	2,293	604
Donations and Grants	7	4,928	-	-	4,928	8,708
Stipend paid to visiting Bishops			-	-		-
Computer expense		815	-	-	815	628
Travelling expenses		6,228	-	-	6,228	14,985
Accountancy		1,313	-	-	1,313	1,313
Bank charges		82	-	-	82	110
Equipment purchased		3,128	-	-	3,128	300
Sundry Expense		432	-	-	432	-
		50,401	-	-	50,401	58,543
Profit and (loss) for the year		13,848	-	-	13,848	21,030
Brought forward		41,669	-	-	41,669	20,639
Total funds carried forward		55,517	-	-	55,517	41,669

Balance Sheet

	Note	Total this year 2025 £	Total last year 2024 £
Fixed assets			
Tangible assets	8	-	-
Investments	9	-	-
Total fixed assets		-	-
Current assets			
Stock and work in progress		-	-
Other receivable	10	3,686	3,686
(Short term) investments		-	-
Cash at bank and in hand		53,374	39,434
Total current assets		57,060	43,120
Creditors: amounts falling due within one year	11	1,543	1,451
Net current assets/(liabilities)		55,517	41,669
Total assets less current liabilities		55,517	41,669
Creditors: amounts falling due after one year			
Provisions for liabilities and charges		-	-
Net assets		-	-
Funds of the Charity		55,517	41,669
Unrestricted funds			
Designated funds			-
Total unrestricted funds		36,443	23,567
Restricted income funds	12	19,074	18,102
Endowment funds	12		-
Total funds		55,517	41,669

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

Angelito Rona

Date of approval 30 Oct 2026

Signature		30 Oct 2026
Signature		

Notes to the Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

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

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* [X] Accounting Standards; and with the Charities Act 1993.

Note 2 Accounting policies

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

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: ☐ the charity becomes entitled to the resources; ☐ the trustees are virtually certain they will receive the resources; and ☐ the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income This is included in the accounts when receivable.

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

EXPENDITURE AND LIABILITIES

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

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

Grants payable without performance conditions These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

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

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

Stocks and work in progress These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering				
Donations	63,811		63,811	79,182
Mission			-	-
Anniversary			-	-
Total			63,811	79,182

Building Fund			972	6,069
Congregation fees for Events				
Total			**62,839**	**73,113**

Note 4 Analysis of resources expended

See Statement of Financial Activities above

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses		**0**
Nature of the expenses		**0**
Total amount paid		**0**

5.2 Fees for examination or audit of the accounts

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

Note 6 Paid employees

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	19,151	19,151
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	**19,151**	**19,151**

6.2 Average number of full-time equivalent employees in the year		This year Number	Last year Number
The parts of the charity in which the employees work		1	
	Total		1

6.3 Defined contribution pension scheme

There is no scheme

Note7 Grant-making

7.1 Total value of grants

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

Note8 Tangible fixed assets

The charity has no tangible fixed assets

Note 9 Investment assets

The charity has no investment assets.

Note 10 Debtors and prepayments

Note 11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,126	1,156	-	-
Total	1,126	1,156	-	-

Note 12 Endowment and restricted income funds

The charity has no endowment or restricted income

funds.

Note 13 Transactions with related parties

There are no transactions with related parties

Note 14 Additional Disclosures

There are none.

Signable

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Parties involved with this document

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Fri, 30th Oct 2026 11:32:12 GMT	Twickenham WIP - Copied In (31845e782e40c5428cbbbd0163474395)

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