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**Helping  
people  
is what  
drives us!**

**Annual Report and Financial Statements 2021/22**

# OVERVIEW

JESUS CHRIST IS THE

## OVERVIEW

### Introduction

The UCKG HelpCentre's financial year 2021/22 ended in that brief oasis of calm, where it was clear that the COVID-19 pandemic was drawing to a close here in the UK, with mass vaccinations and increasingly mild variants signalling its end, and before the egregious invasion of Ukraine.

Obviously, our temporal and spiritual support for Ukraine belongs in the next annual report. For us, 2021/22 was a successful and productive year in which, we prayed, fasted, preached and provided much practical support for our congregations and communities, as life gradually gained a more normal, and at times upbeat feel.

It was a time of accelerating opening up. We all wanted to get back to 'real normal' as fast as possible, and not to accept a 'new normal' which would have been heavily restricted in line with 'the science' that was much vaunted at the time. We were glad to have learnt some valuable lessons during the pandemic, including optimising our use of social media to reach our congregations and the much wider pool of people in need of Christian help and support.

We reorganised certain of our special interest groups – such as RAHAB for domestic abuse victims – so that dedicated help could be more widely spread via the pastors in charge of our branch churches and their wives, instead of being London-based. A new group dealing with the scourge of depression was formed, and has gone

from strength to strength, and there has been much more. Our growing chain of soup kitchens and food banks continued to develop strongly during the year, and we expanded the offering by providing access to further forms of support, around the topics of work and financial management, which have always figured in our themes for daily prayer.

Alongside all the outward-facing growth and restored and revised activities – including keynote events, night vigils and the Victory Youth Group's lively sports/social/faith-led programme, we have also made organisational changes. Work from home options and our pastor training have been reviewed and revised for this new, post-pandemic world, for instance. Our search for new locations for additional branch churches, has continued unabated.

There is lots more about our progress during 2021/22 in this report, do read on. You are also most welcome to contact our press department for further general information and our management accountant on financial matters.

#### **Press officer**

020 7686 6033  
press@uckg.org

#### **Management accountant**

020 7686 6006 ext 6121  
audit@uckg.org

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## OVERVIEW

# Statement from the Bishop in Charge and the Chair of Trustees

Every year brings new challenges and fresh opportunities for those of us who are engaged in Christian and humanitarian endeavours, and certainly 2021/2022 was no exception. For the UCKG, however, the past year has been a particularly fulfilling and successful period in which we returned to normal life as the restrictions linked to COVID-19 were eased.

The UCKG is a church that focusses strongly on helping people where they are, at a practical, temporal level, as well as through faith. So, having changed all our working practices for both church services and community outreach to ensure that we continued to deliver throughout the pandemic, the past year has been a time to revert to normal. We made particular efforts to ensure that we have retained the benefits of all we learnt while face to face contact was heavily restrained, and have built all of that into our normal modus operandi of being available to help over long hours each day.

As just one example, we have continued to ensure that the church is accessible via popular online platforms and a number of dedicated pages, to appeal to people at different stages of their lives, since this is now a part of everyday activity for millions in the UK and worldwide. This, however is without losing sight of the fact the attending church is best for growing

in faith and receiving life-enhancing support, whatever difficulties have to be faced.

Similarly, we have more than doubled the size of our network of food banks and soup kitchens so that by the year end 21 out of a total of 34 full time HelpCentres were participating in this much-needed initiative. Between them we are helping to feed several thousand people each week. We have also revised our portfolio of community outreach activities, thereby reaching out further to address some of society's most pressing needs.

Undoubtedly, the dedication of our people at every level – be they pastors, administrators, organisers or volunteers – has been central to the way we have moved forward and made a great success of the past year. Such dedication is, of course founded firmly in the Christian faith that motivates these individuals to give so generously of their time, resources and skills in the first place.

We rely hugely on the support of our church members who run a wide range of community outreach activities alongside our pastors, and are endlessly grateful for their generous contributions.

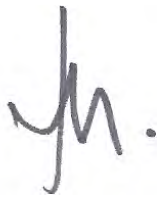
Some give their time in cooking for our soup kitchens or helping at our food banks. Others choose to help as

assistants at our public services of prayer, and in doing so willingly align their lives ever more closely with the teaching of the Bible. Others again, have elected to be part of our new initiative to help fight depression, or our well-established groups that support the sick, elderly or prison inmates and their families.

Over the past year, their hard work and generosity has meant that we returned to pre-pandemic levels of fundraising as well as evangelical and welfare work, and were able to invest even more in spreading the Gospel message that is at the heart of all we

do. We were able to open new, full-time branches in Liverpool and Woolwich, and new Special Works – our part time facilities from which new full-time churches are grown – in Norwich and Plymouth.

Finally, we would like to congratulate all concerned for enabling us to surpass expectations for this financial year. It is a phenomenal achievement. We are committed to ensuring that the UCKG HelpCentre maintains its standard of excellence, and its devotion to extending spiritual and physical support to members and the wider community.



**Tiago de Jesus Silva Marques**  
Bishop in Charge

21 December 2022



**Audrey Tung de Medeiros**  
Chair of Trustees

21 December 2022

## OVERVIEW

# Legal and administrative information

### CHARITY NAME

The Universal Church of the Kingdom of God

### CHARITY REGISTRATION NUMBER

1043985

### REGISTERED OFFICE & HQ

Rainbow Theatre  
232-238 Seven Sisters Road  
Finsbury Park  
London N4 3NX

### TRUSTEES

**Audrey Tung de Medeiros**  
(Chair)

**Daniel Guerrero**  
(Honorary Secretary)

**Rui da Cunha Silva**  
(Honorary Treasurer)

**Guilherme Eduardo Higuchi Munhoz**

**Aline de Sousa Assis Munhoz**

### BISHOP IN CHARGE

**Tiago de Jesus Silva Marques**

### GENERAL MANAGER

**Raphael Lucas Magalhães**

### HEAD OF FINANCE

**Vani Chinapyel**

### COMMUNITY OUTREACH MANAGER

**David Nzuruba**

### BANKERS

**Barclays Bank plc**  
Charities Team  
PO Box 544  
54 Lombard Street  
London EC3V 9EX

### SOLICITORS

**Howard Kennedy LLP**  
No. 1 London Bridge  
London SE1 9BG

### AUDITOR

**RSM UK Audit LLP**  
Statutory Auditor  
The Pinnacle  
170 Midsummer Boulevard  
Milton Keynes MK9 1BP

## OVERVIEW

# Objectives and activities

As an autonomous charity and church, we have remained steadfast in our objectives over the past year, as in every previous year, and are committed to

- Advancing the Christian faith; and
- Implementing general charitable purposes.

This we do by following what the Bible teaches, and acting on that teaching through faith and in terms of dealing with the current situation in the country, and particularly in the communities where we are based. These, of course are predominantly in the poorer areas of a growing number of towns and cities, now in all four countries of the UK.

Nonetheless, the UCKG HelpCentre has changed in response to more than two years of the coronavirus pandemic. We are proud of the many constructive ways in which we have adapted our approach to meeting these objectives.

Among other things, we continue to provide online access to our services of prayer, recognising the importance of this in the modern world, even with the doors of our churches open to all for over 12 hours a day, 365 days a year. Other examples include our youth group, the VYG, and our ministry in support of marriage and the family, which have been revitalised and

reflect the lessons learned about the social impact of the pandemic lockdowns.

Our soup kitchens and food banks continue to provide for people who struggle to buy the groceries they need, and are now active in most of our HelpCentres. They have even started to offer advice sessions as well as food.

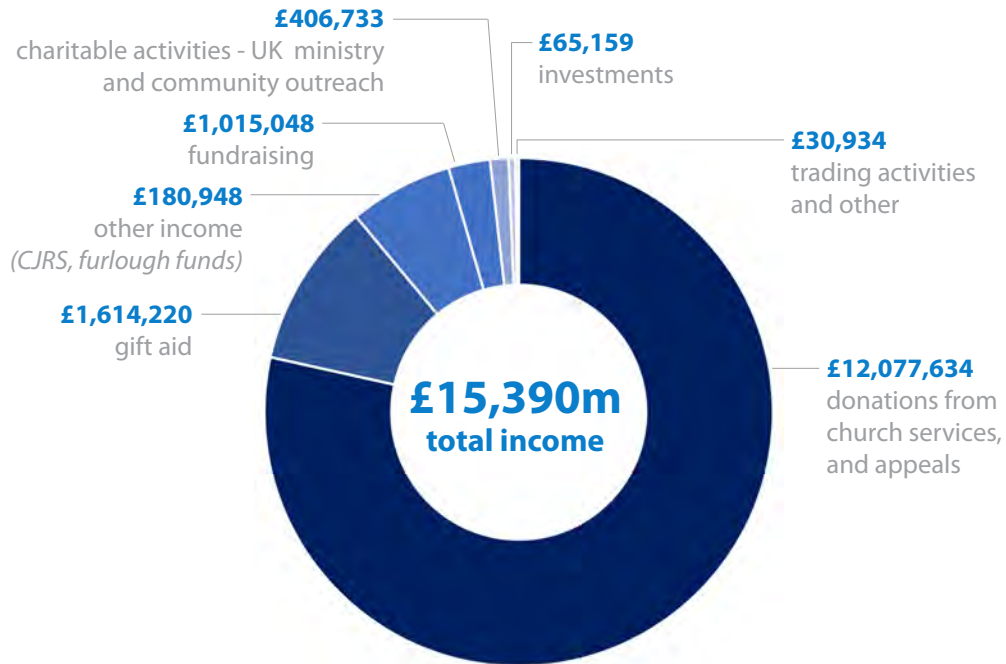
In fact, the French proverb, plus ça change... could have been written to reflect the UCKG's approach to our objectives, for turbulent as things are, our commitment to meeting those objectives remains as strong as ever, and deepens.



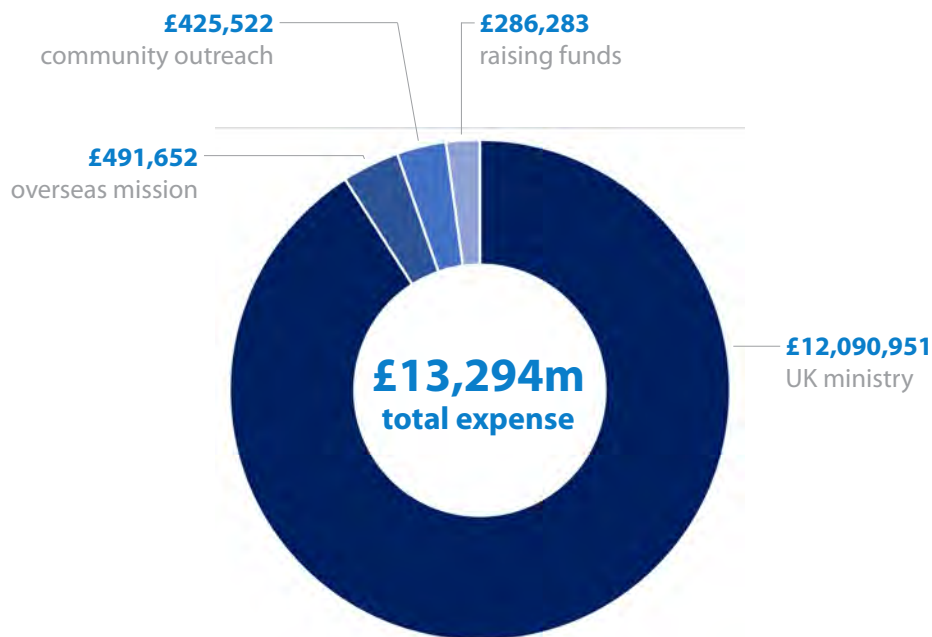
## OVERVIEW

# Resources and benefits

### Our income



### How funds were used



## HelpCentres in the UK at the year end



**34**

full-time locations in operation daily, 365 days a year<sup>1</sup>



**12**

part-time/temporary locations open several days a week<sup>2</sup>

## People serving in the UK at the year end



**56**

pastors and the Bishop in Charge serving full-time



**28**

assistant pastors serving full-time



**127**

workers in administrative and various support roles



**56**

wives of pastors and the bishop supporting the ministry



**696**

volunteers assisting with church services and advice sessions



**920**

volunteers helping with local community activities

## Key benefits delivered and help provided during the period



**5,460**

hours each full-time HelpCentre was open with pastors available to conduct services, advice sessions and assist all comers



**944,884**

attendances at our services of public prayer, where attendees receive spiritual support, advice and guidance



parents of young children were enabled to attend services of prayer, and advice and guidance sessions as we care for under-10s at Children's Biblical Centres in all our full-time HelpCentres. This service is provided by DBS checked volunteers



**564**

individuals were baptised in water and started their journey to salvation<sup>3</sup>



**12,932**

baptised members registered in our database, less deletions, at the year end

## Key benefits delivered and help provided (continued)



# 9,520

calls were received by our 24 hour telephone helpline during the year



# 1,629

members of the public called the helpline for the first time



# 2,255

members of the public called the helpline asking for help and support in prayer

**35.38%** of all callers asking for prayers disclosed needing spiritual support and guidance for a **variety of matters in their lives** - these callers are people who seek reassurance that prayer and guidance are sought before they embark on decision making moments

**18%** of all callers asking for prayer were struggling with **spiritual and panic attacks, nightmares and insomnia** - these calls are handled twofold; we pray for the callers' relief and advise on spiritual steps to give, and encourage they seek professional help if needed

**16.45%** of all callers seeking prayer were experiencing **family and relationship problems** - these problems are often related to disagreements between children and parents, domestic violence in relationships, but also a variety of other issues for which help is needed

**13.25%** of all callers were seeking prayer due to concerns with their **physical health** - people will often call for help in prayer because they have visited doctors complaining of persistent issues, but nothing has been identified, or to complement ongoing medical treatment

**11.44%** of all callers mentioned needing prayer due to **mental health, depression, suicidal thoughts and feeling down** - although the requested prayer is given, callers are often referred to relevant professional external support, whether charitable or governmental

**5.45%** of all callers requesting prayer were concerned with their **love life and love related relationships** - these callers are often single people looking for a partner, married people having issues in their marriage, or even people who are joint with a partner.



# 247

members of the public called enquiring about the soup kitchens and food banks



# 186

calls were enquiries or over the phone tithing, offerings and donations



# 154

calls were received for mental wellbeing support, depression and suicidal thoughts



# 100

calls were received for support combating alcohol, drugs, cigarettes and other addictions



# 32

members of the general public called enquiring about baptism in water

## Key benefits delivered and help provided (continued)



**3,938**

hours of community service were given by our volunteers nationwide each week



**592**

hours of community events were held during the year



**8**

soup kitchens providing soup and simple meals weekly were in operation during the period<sup>4</sup>



**13**

food banks providing weekly bags of groceries were in operation during the period<sup>5</sup>



**1,290**

young people attended our UK youth group joining at age 14 and remaining until 25<sup>6</sup>



**152**

hours of weekly meetings/activities are provided by each youth group branch, each year

## Social media presence



**3m**

people follow our Facebook @UniversalChurchUK



**16,800**

people follow our Instagram @universalchurchuk



**16,000**

people subscribe to our YouTube channel UCKGTV



**8,081**

people follow our Twitter @TheHelpCentre

## footnotes

<sup>1</sup> this figure includes new full-time HelpCentres in Liverpool and Woolwich that were opened during the period.

<sup>2</sup> part-time/temporary locations operate from halls for hire and provide a reduced number of services and activities and represent the start of a community that will eventually lead to the establishing of a full-time location.

<sup>3</sup> this figure includes both physical baptisms as well as online baptisms that were introduced during the pandemic.

<sup>4</sup> this figure includes new soup kitchens that opened during the period at our Peterborough, Glasgow, and Manchester HelpCentres.

<sup>5</sup> this figure includes new food banks that opened during the period at our Stratford, Tooting, Sheffield, Nottingham, Bullring and Lozells (Birmingham), Newcastle, and Wood Green HelpCentres.

<sup>6</sup> this figure only includes youths that regularly attend the group's weekly meetings and activities.

## OVERVIEW

# Highlights from 2021/22



### March 2021 CBC Give Warmth Appeal (Phase 1)

The month of March started with a Give Warmth Appeal organised by the CBC. Various CBC branches approached local shops to get toy donations for their local children's hospital. The group's efforts benefitted some 681 children.

### V-Day 2021

With the UK still in lockdown, the VYG's annual awards ceremony V-Day was done in a different way. It was broadcast live from a TV studio hosted by Pr. Ade and his wife Mrs. Kimberley. The event was broadcast live on the Liberty Radio App enabling VYG members and their guests to enjoy the show from home.

### April 2021 PCG Give Warmth Appeal (Phase 1)

As a 'thank you' gesture to the bravery of NHS staff that risked their lives to save others during the pandemic, PCG branches visited different hospitals nationwide to present the NHS staff with hot meals donated by local restaurants. A total 77 volunteers were involved and their efforts

benefitted 697 NHS staff.

### May 2021 Cook Out to Reach Out

The Soup Kitchen in Finsbury Park hosted this event to bring the neighbourhood together in support of those who have been most affected by the pandemic in the community. Over 100 people were served a range of freshly made takeaway meals prepared and donated by local restaurants.

### Glasgow Grand Opening

After many months of renovation work on the building, Scotland's first UCKG HelpCentre was formally opened in Glasgow. Bishop James Marques, who heads the UCKG in the UK, assisted by other Pastors and volunteer assistants, lead the evening inauguration service.





**June 2021  
Marriage Celebration**

The Love Therapy Seminar hosted multiple couples that received a blessing from the altar and exchanged vows before God.

**Caleb Over 55's  
Revival Day**

Aware of how badly the elderly have been affected by isolation during the pandemic lockdowns, the Caleb Group hosted a special event for people over the age of 55 to come together and be revived. A day filled with singing, dancing, a fun quiz and a drama performance.

**Night of Power**

This series of faith-based services took Bishop and Pastors to HelpCentres nationwide for evenings of prayers and many testimonies.

**Do You See Me Now?**

The event based on the issues surrounding poor mental health included performances, dances, songs, spoken word, and

with members sharing their life transformation stories with the crowd encouraged



everyone saying no to negative thoughts.



**July 2021  
Pop-up Vaccination  
Centre at the Catford  
HelpCentre**

Aiming to contribute towards getting the community vaccinated against COVID-19, our Catford HelpCentre was made available as a vaccination centre for anyone to receive the vaccine on a walk-in basis under the auspices of the NHS South East London Clinical Commissioning Group. A team of NHS professionals was present to administer the vaccination to 227 people, including attendees of our soup kitchen, church members and people who were simply passing through.

**Woolwich Grand  
Opening**

It has taken 16 years for the UCKG to fulfil its ambition to establish a full-time HelpCentre in Woolwich. The inauguration was therefore a very special occasion in front of a socially distanced congregation of 120 people.

## August 2021

### Exchange Your Tears

Youths were invited to learn how to swap their tears of sadness and negativity, for tears of joy and happiness. A well put together drama was performed, followed by a song and spoken word. More life transformation testimonies were shared in addition to a spiritual message.

### Be Transformed UTF Graduation Event

UTF hosted its annual Graduation Day, welcoming

branches in London to attend at 3 different centres and make a lifesaving contribution to blood banks.

### Crusade of Faith and Miracles

With the firm belief that no matter how bad one's situation may be, there is always a way out, Bishop and Pastors attended to crowds at HelpCentres nationwide where many people witnessed and experienced the power of God in their lives through prayers and messages.



community. A public fun-filled day of celebration where we also offered several free activities to the community, like a play area for children and parents with face-painting and a bouncy castle, nutritional advice, pampering care for the elderly, blood pressure testing and emergency groceries for those in need.

## October 2021

### The Last Door Event

Dedicated especially to those who had knocked on many doors in order to find the solution to their problems but gotten nowhere, this event



those who joined the group from CBC and graduated those who are leaving the group and joining the VYG. A memorable evening, especially for parents who witnessed the positive changes the group has had on their children.

### PCG Blood Donation Drive

Not conforming with the fact that many lives are lost due to low blood supplies, the PCG arranged for blood donors from several

## September 2021

### Catford Pop-up Vaccination Centre Reprise

For the second time in three months, a Pop-up Vaccination Centre was set up at the Catford HelpCentre that vaccinated another 64 people against COVID-19.

### Liberty Event

A showcase of the community work provision of the UCKG HelpCentre to the North London



LIFE'S WORTH LIVING CHARITY FOOTBALL MATCH



### October 2021 The Last Door Event

provided those who walked through our doors with impactful words of faith, powerful prayers, and real-life transformation stories.

### Night Vigil of the Chosen

God wants to use all of us – who once also suffered but were transformed by His power – to reach and help those who are out there still suffering. However, this is only possible when we decide to make ourselves chosen.

### Wake Up Night Vigil

Over 1200 young people from across the UK spent the night in the presence of God. And were also treated to a powerful drama which incorporated a mix of fictional characters and real life testimonies.

### November 2021 Life's Worth Living Football Match

The VYG held a charity football match, with the youth Pastors playing against

members of the Metropolitan Police force. The event continued



promoting the fact that young people don't need to

head down the wrong path in life.

### Let There Be Light

When light shines into darkness, all is revealed, we get the answers and find the direction we've been looking for. You can't find your way in the dark, but the moment the light turns on, you can see exactly where you're going.

### December 2021 CBC Give Warmth Appeal (Phase 2)

Following on the success of this event in March, the CBC embarked on another give warmth appeal. Local shops were approached for the donation of toys, that the group then passed on to their local children's hospital. Around 1430 children benefitted from this appeal.

### PCG Give Warmth Appeal (Phase 2)

The PCG volunteers went to various hospitals to present NHS staff with hampers full of treats that benefitted some 595 people.



HAMPERS DELIVERY, PCG GIVE WARMTH APPEAL

## December 2021 Liverpool Grand Opening

After years of holding services in conference centres and hotels, we finally opened a permanent address in the city centre of Liverpool.

## Give Warmth Winter Coat Appeal

Members of the UCKG HelpCentre donated clean coats and jackets to help keep those less fortunate warm during the cold winter months. We collected over 1200 pieces that the British Red Cross helped us distribute to those in most need.

## Christmas Lunch

On Christmas day, at our Finsbury Park, Catford and Peterborough HelpCentres, we gave out takeaway Christmas lunches to people in need. The packages contained a traditional Christmas meal with all the trimmings organised by our dedicated volunteers.

## New Year's Eve Night Vigil

In a now traditional event, we started the new year in the presence of God, where those in attendance were invited to surrender their lives and plans for the new year into His hands.

## January 2022 Great Distribution of the Blessed Oil from Mount Hermon

Anointing with oil has been used for thousands of years



as an act to awaken one's faith, and as a point of contact between people and God.



## February 2022 The V-Day of Vision

The annual VYG event celebrating youth's victories from the past year had several song performances, an incredible dance, a nerve-hitting spoken word and a nail-biting drama. These were followed by powerful life transformation testimonies from youths that experienced the power of God in their lives.

## Caleb Games Day 2022

A games day for the over

55's bringing childhood fun to the present day with games, food and drink. A great opportunity for bonding and socialising especially as many in this age group suffer from loneliness.

## UCKG Tooting Local Liberty Event

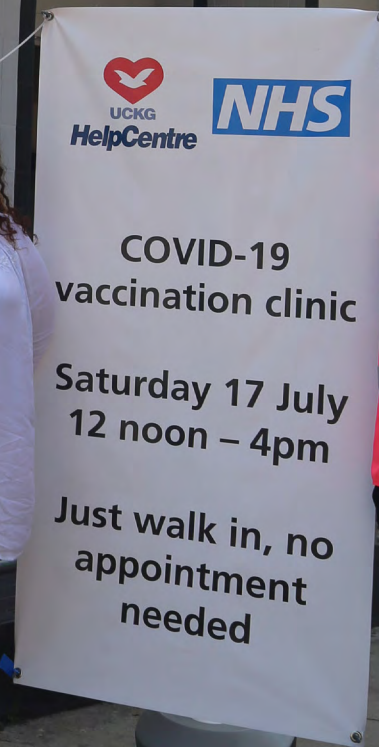
A community event with many activities that benefited those in attendance, such as blood pressure testing coupled with a nutritionist, face painting for the young children, a prison support group that writing letters to inmates and helping them with rehabilitation into society, a prayer station, and many others.

# TRUSTEES' REPORT



## HelpCentre

24hr Helpline  
020 7686 6000



## TRUSTEES' REPORT

# Achievements and performance

Having been through an exceptionally challenging time in 2020/21, the UCKG HelpCentre saw a period of rebirth and development over the past year, as we opened up and resumed our normal activities as an autonomous church and charity in the UK, as quickly as we could.

The fear of COVID was still very much in evidence, particularly in the earlier part of the year, in a population that had been exhorted to minimise human contact. The most vulnerable in our congregations and local communities – as in the country at large – were still isolating to a considerable extent. Within the UCKG we were readjusting our activities so as to maximise the benefit of everything we had learned over the previous twelve months. This meant retaining and moderating our online presence, while resuming much valued face to face work with congregations and communities, small

groups of people with particular issues or interests, and individuals in need.

Our underlying purpose and mission were unchanged, along with our faith (See the Statement of Faith overleaf). The church's day to day activities, rightly, continued to evolve to suit the changing circumstances, while we consistently looked to the future with clear but cautious optimism. We continued to express deep sympathy for all those in our communities who have suffered and lost loved ones or been unwell themselves, and those who experienced encroaching pain and poverty. We have, however, redoubled our efforts to support everyone who turned to us for comfort and sustenance, and with it our commitment to God and humanity.

Our priorities in 2021/22 were substantially the same as in the previous year, and were to ensure that



## Statement of Faith

**We believe** in the Scriptures of the Old and New Testaments in their original writings as fully inspired by God and accept them as the Supreme and Final Authority for faith and life.

**We believe** in one God, eternally existing in three persons – Father, Son and Holy Spirit.

**We believe** that Jesus Christ was conceived by the Holy Spirit, born by the Virgin Mary and is true God and true Man.

**We believe** that God created man in His own image; that man sinned and thereby incurred the penalty of death, physical and spiritual; that all human beings inherit a sinful nature which causes actual transgression involving personal guilt.

**We believe** that the Lord Jesus Christ died for our sins, a substitution sacrifice according to the Scriptures and that all who believe in Him are justified on the ground of His shed blood.

**We believe** in the body of resurrection of the Lord Jesus, His ascension into heaven and His present life as our High Priest and Advocate.

**We believe** in the personal return of the Lord Jesus Christ in glory.

**We believe** that those who repent of their sins, receive the Lord Jesus Christ by faith and hold fast to Him are born again by the Holy Spirit and become children of God.

**We believe** in the baptism of the Holy Spirit, empowering believers for service, with accompanying supernatural gifts

of the Holy Spirit and in fellowship with the Holy Spirit.

**We believe** in the divinely ordained ministries of apostle, prophet, evangelist, pastor, and teacher.

**We believe** in the resurrection of the just and the unjust, the eternal blessings of the redeemed, and the eternal banishment of those who have rejected salvation.

**We believe** that the one true Church consists of all those who have been redeemed by Jesus Christ and regenerated by the Holy Spirit; that the local church on earth should take its character from this conception of the spiritual Church and therefore new birth and personal confession of the Christ are essential for church membership.

**We believe** that the Lord Jesus Christ appointed two ordinances: baptism in water and the Lord's Supper, to be observed as acts of obedience and as a continual witness to the facts of the Christian faith; that baptism is the immersion of the believer in water as a confession of the Lord Jesus in burial and resurrection and that the Lord's Supper is the partaking of the body and blood of our Saviour in remembrance of His sacrifice until He comes.

**We believe** that divine healing seen in the Old Testament and the New is an integral part of the Gospel.

**We believe** the Bible teaches that without holiness no man can see God.

**We believe** in sanctification as a definite, yet progressive work of grace, commencing at the time of the new birth and continuing until the end of one's life.

we satisfied all necessary requirements to:

- Provide spiritual support in person at our services, online for those who were unable to attend for health or related reasons, and on a one to one basis by phone.
- Continue to expand our provision of soup kitchens and food banks, so that these are now available at most HelpCentres.
- Protect the health of our congregations, staff and visitors to our premises and to respect the concerns and sensibilities of those who still felt very vulnerable.

This does not mean, of course, that we lost sight of our strategy of continually growing our church by adding new premises to our portfolio as working bases, to meet the objective of furthering the Christian faith. We continued to work as a lean organisation so that we could fund the maximum amount of charitable activity. It was also important to us to retain the volunteers who support our pastoral and administrative teams, as the restrictions on human contact imposed by the pandemic eased. We remain very grateful to everyone who helped out, and especially those who were willing to serve the public at our soup kitchens and food banks.

### **UK ministry – the big picture**

The nature of our ministry has remained unchanged. We are firmly based in the poorer parts of London and major UK towns and cities, and serve people in all four home nations, with HelpCentres in Cardiff, Belfast and

Glasgow. For easy reference, the map overleaf shows the whereabouts of our full-time HelpCentres in the UK, and lists HelpCentres by region.

The HelpCentres are located in the more challenged city centres and secondary high streets, with high footfall and good public transport. We find that these are most productive for our work of providing spiritual support and ‘picking up the pieces’ for people who have fallen through the various national safety nets.

While we moved much of our work online at the start of the first lockdown, in 2021 we completed the reversal of this, although we have retained a greater online presence than we had before. This both reflects societal changes and responds to the need to be fully available to people who can’t get out. Other changes to our various church groups and activities, which have emerged to better serve a changed world are covered later in this section of the report.

Finally, we would mention the UCKG’s property portfolio, which is core to our activities, and at time of writing comprised 34 full-time HelpCentres, owned freehold or leasehold, and 12 part-time facilities, referred to as Special Works.

The full-time HelpCentres are all good quality properties, following refurbishment, with suitably sized auditoria for our congregations, meeting rooms, accommodation for our Children’s Biblical Centres, and office and ancillary space. Special Works operate part time from hired

**Scotland**

Glasgow

**Northern Ireland**

Belfast

**North East England**

Newcastle

**North West England**

Leeds  
Liverpool  
Manchester

**Yorkshire and the Humber**

Sheffield  
Hull

**East Midlands**

Leicester  
Nottingham

**West Midlands**

Birmingham Bullring  
Birmingham Lozells

**East England**

Ipswich  
Luton  
Peterborough  
Norwich  
Watford

**North London**

Edmonton  
Finsbury Park  
Stamford Hill  
Wood Green

**East London**

Hackney  
Plaistow  
Stratford  
Ilford  
Romford

**Wales**

Cardiff  
Wrexham

**South West England**

Swindon  
Bristol  
Plymouth

**South East England**

Gravesend  
Oxford  
Southampton

**West London**

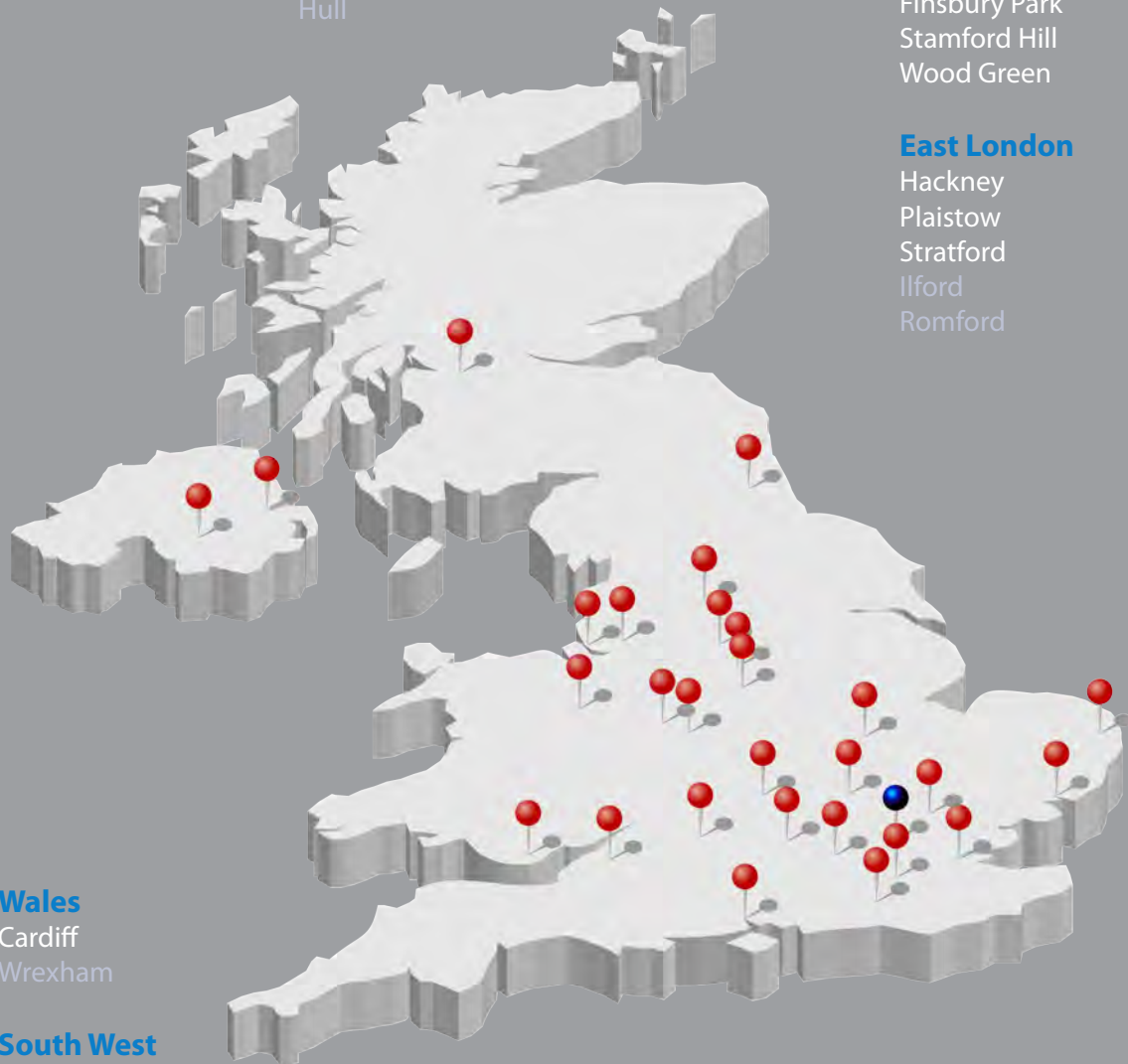
Hammersmith  
Kilburn  
Southall  
Willesden Green

**South London**

Brixton  
Catford  
Croydon  
Peckham  
Tooting  
Woolwich  
Brixton Portuguese

**Isle of Jersey**

St Helier



halls, hotels, community centres, schools and similar venues in areas where we are keen to expand our ministry. All 18 Special Works in operation at the start of the pandemic were promptly closed, partly because hall hires were suspended and partly because we could not be certain that safety measures organised by others would be of the required high standard. We gradually reopened over the past months to meet demand from burgeoning congregations.

Throughout the year the UCKG was constantly seeking opportunities to extend our reach, particularly in areas where demand is proven, and we have a very active property search team. Introductions to premises such as defunct places of worship, disused cinemas and industrial premises suitable for upgrading, are welcome. We follow demand from people who travel considerable distances to full-time HelpCentres and would like something nearer, or where we have identified a need for our help and support.

During the year, major maintenance

and improvement works were completed in Glasgow, Woolwich and Luton, with others due to be completed at Nottingham, Liverpool, Finsbury Park, Stamford Hill and Willesden Green.

### **UK ministry – services**

Our Christian beliefs are set out formally in our Statement of Faith, and this faith is reflected in our services of prayer and outreach activities. Public services of prayer are held in all full-time HelpCentres on Sundays and during the week. On weekdays we provide services four times each day, and deal with the issues everyone faces, as described in the panel overleaf.

Services vary in tone as well as topic throughout the week. For instance, on Mondays the ‘feel’ is that of a seminar, with a blend of education and a constructive, positive outlook on financial matters in the prayers. Tuesdays are different in that there’s a sense of urgency, recognising that attendees may be in pain or have health problems that are restricting their lives, so the prayers are very



LET THERE BE LIGHT EVENT, FINSBURY PARK HELP CENTRE

immediate in content seeking God's power to free people from their health issues. Our Wednesday services focus on meditation and learning, and even the opening music is likely to be more serene. Strong prayers addressing deep-rooted problems are permitted in any of the services and are made at the pastor's discretion.

Some full-time HelpCentres now have Portuguese services, some offer services in Spanish as well, and there's an all-Portuguese speaking HelpCentre in Willesden Green, west London. This multilingual provision is a growing part of the UCKG's work, helping to support diverse communities.

<b>Weekly Services Schedule</b> Services take place daily at 7am, 10am, 3pm and 7.30pm	
<b>MON</b>	<b>INDEPENDENCE PROJECT</b> Prayers and guidance for financial growth and success.
<b>TUE</b>	<b>HEALTH DAY</b> Prayers promote physical wellbeing to complement medical advice and treatment.
<b>WED</b>	<b>SPIRITUAL GROWTH</b> Prayers and Bible studies for spiritual growth and development.
<b>THU</b>	<b>FAMILY DAY</b> Prayerful support and guidance for families. <b>LOVE THERAPY SEMINAR</b> Prayers, advice and guidance for singles and couples.
<b>FRI</b>	<b>SPIRITUAL CLEANSING</b> Prayers for freedom and protection from negativity.
<b>SAT</b>	<b>DISCIPLESHIP</b> Evangelism and outreach.
<b>SUN</b>	<b>EMPOWERMENT</b> Connecting with God through prayer, with the self and with positive people.

### UK ministry – further activities

#### Breaking the Habit

This is a regular meeting for people wanting to overcome addictions, and during 2021/22 the meetings took place at the Finsbury Park HelpCentre every Sunday afternoon. Family members who are affected by a loved one's addiction are also supported.

### Children's Biblical Centres

Located at every full-time HelpCentre, the CBCs provided care for church attendees' children during services. All carers are DBS checked and have undertaken safeguarding training, with many also being trained first aiders. Combining the roles of a conventional Sunday school and a crèche, CBCs work with children and

parents in an age appropriate manner, to help instil principles and values that will stand the youngsters in good stead throughout their lives.

### **Universal Teen Force**

UTF is the follow-on group for 11 to 14 year olds, and is open to all. During 2021/22 it met twice weekly at the HelpCentres, seeking to provide a Christian environment in which the young people were encouraged to develop their talents and start preparing for adulthood. DBS checked advisors offer guidance and support, acting as mentors for the youngsters; and there are also fun activities, competitions and initiatives. Open discussions help the young attendees to build their confidence and characters, and to develop the necessary tools for making the right decisions as they grow up.

### **Christian Books Plus**

These bookshops, are located in dedicated areas in full-time HelpCentres. We also have the christianbooks-plus.com website that supplies books and other materials to help congregants and interested members of the public in their spiritual development.

### **Delight Cafés**

The three outlets, in the Finsbury Park, Peckham and Leeds HelpCentres, remained closed during 2021 and early 2022 due to the pandemic. The Finsbury Park outlet reopened in May 2022, Leeds in July and Peckham in August.

### **Godllywood**

This is a dedicated women's ministry, led by the wives of UCKG pastors and

bishops on the basis of faith. While it started as a closed group, with membership by invitation only, it has developed and widened its net so that it is open to all women. It meets every two months in Finsbury Park and encourages members to establish and maintain strong self-esteem and become women of God.

### **Individual spiritual support**

The UCKG's DBS checked pastors and Bishop provide one-on-one spiritual support for anyone who is deeply troubled, even to the extent of feeling suicidal. Throughout 2021 and early 2022 people were welcome to drop in to our HelpCentres at any time, day and evening, for advice and solace.

### **Pilgrimages**

Traditionally, the UCKG has organised occasional pilgrimages for its members to two destinations, Israel, and the replica Temple of Solomon in



São Paulo, Brazil. The aim has been to help the pilgrims strengthen their faith and enhance their understanding of the Old and New Testaments of the Bible. Flight restrictions due to the pandemic prevented the organisation of pilgrimages during 2021 and early 2022.

### **Prayer Group**

This group is open to all UCKG HelpCentre members. It exists to coordinate consistent prayer for all of the church's general activities, including the services it holds, and to teach those who join the group how to pray, and how to use prayer as a tool to overcome daily challenges. The group met either weekly or fortnightly in individual branches and gathered monthly for more experienced members to share their expertise and for everyone to bond. The group also introduced a novel initiative for the branches' local communities, which involved the group praying for residents local to their branches and inviting all who desired to leave their prayer requests with the group to be prayed for throughout each month.

### **Faith-based special events**

The UCKG traditionally holds occasional large scale special events for people who want to deal with their problems through faith, hiring football stadiums or other capacious venues. Such events were banned in order to reduce the transmission of COVID-19, and so we turned to the internet to deliver this programme virtually for a while, relying on our adaptability and readiness to adopt new ways of working to ensure that we continued to meet our purpose.



The situation for 2021/22 was that we were able to hold many large scale focussed events at our headquarters and various HelpCentres around the country to good effect.

### **Community outreach**

The UCKG HelpCentre has always been powerfully motivated to help people in need, as well as sharing the good news of the gospel with all who will listen. On a practical level we operate community outreach groups, which cater to different demographics, in order to care for, support and encourage people at every stage of life.

The Community Outreach department oversees the work of all the UCKG's community groups, working through in-branch volunteers based around the UK, and coordinated from the headquarters. One of our aims is to build relationships with local communities wherever there are

UCKG HelpCentres, to ensure all are aware that we are available should assistance be needed. Weekly meetings were held in the branches to review and progress current support projects.

### **Caleb Group**

Open to over 55s from the general public and the church, this group seeks to bring a sense of belonging, and combat loneliness among older people in society. With over 300 members spread across 23 UCKG HelpCentres, the group held its regular social meetings on Sundays, while its volunteers visited care homes, residential homes and made home visits to socialise with and support older people.

### **Patient Care Group**

The PCG volunteers are baptised UCKG church members who make visits and provide emotional support

to those who are unwell in hospitals, hospices and at home. Their care extends especially to patients who are without family and close friends, who may or may not be church members or attendees. The group meets weekly in our branches and also runs up to four events a year, all of which are based on topics concerning taking good care of oneself. The group consists of close on 300 volunteers.

### **Rescue of Dignity**

ROD is our prison outreach ministry. Its 100+ volunteers, who are baptised UCKG church members, provided support for remand and sentenced prisoners through letter writing and visits. Over the year, they helped several individuals deal with both practical and spiritual issues and prepared them for a better way of life on release. Support was also provided for inmates' families who were affected by the incarceration, with ROD holding two events in the year for such families. In a compassionate touch, the group arranged the provision of essentials to newly-released inmates on different occasions and also the donation of gifts to the children of inmates.

### **Victory Youth Group**

VYG is an important activity for the UCKG, since it is both a youth ministry and a lively open-to-all youth group, which speaks out on contemporary issues, encourages talent and achievement and serves its local communities. VYG is run at all full-time HelpCentres, and has a national membership of over 1,200 14 to 25 year olds, who take part in thrice weekly meetings, where young people who are not of the church are



also extremely welcome. It attracts youths who are ready to give up destructive lifestyles and help them turn their lives around, in addition to the responsible young people who make up the majority of the membership.

The group provides a familiar base to which youths can turn for practical, moral and ethical advice, mentoring and guidance, as well as a lot of fun. They are all encouraged to be the best they can be, to work and study hard and become exemplary citizens.

### **24 Hour helpline**

This service continues its good work. UCKG pastors and volunteers operate shifts around the clock, providing practical and spiritual guidance to callers from any and every part of society. Anyone who is in despair and needs our support is most welcome to call us on 020 7686 6000. In practice, most callers who need our help are not UCKG members, although the helpline also deals with general enquiries to the church. Callers in distress are either helped immediately by members of our team or referred to specialist organisations and other charities, the emergency services or the police.

### **Universal Access Point**

Opened in early 2022 to replace our training centre at the Rainbow Theatre, Finsbury Park, the UAP is designed to help people to access trustworthy source of emergency aid and advice on matters ranging from homelessness to financial issues. We spent some time during the year establishing links with organisations and local councils inside and outside

the capital so that we can provide people with the help they need. Our role is to refer and signpost people as well as offering one-to-one sessions with information, advice, and guidance; we listen to people's needs and then point them in the right direction to make sure they get the help they are looking for. Opening hours are Monday to Friday 9am – 5pm.

### **Soup kitchens**

Initially set up at the Catford HelpCentre, this service providing soup and simple meals to people who are hungry and/or homeless on a weekly basis, expanded during the pandemic to a number of HelpCentres nationwide.

In this financial year we added three more locations to our soup kitchens network with the opening of soup kitchens in the Manchester, Glasgow and Peterborough HelpCentres, making it a total of eight locations nationwide.

### **Food banks**

Having started this service providing bags of food supplies to families in need during the pandemic, we were able to expand the service further to another eight locations during the year. The new food bank provisions opened in the Stratford, Tooting, Sheffield, Nottingham, Birmingham (Bullring & Lozells), Newcastle and Wood Green HelpCentres. This service is now available in 13 locations nationwide.

UCKG HelpCentre members at each location continue making generous donations of supplies, although we

now count on donations from others to maintain this service. We actively seek new donors to meet the increasing need for this service nationwide.

### Night Angels

Night Angels are UCKG volunteers, who have been visiting the homeless on the streets across the UK since 2012, bringing gifts of hot food, blankets and other essentials such as toiletries, and giving words of comfort where that is welcome. Night Angels also assist people leaving clubs and such late at night, who appear at times to be the worse for alcohol and/or drugs.

### Overseas mission

The UCKG consistently maximises the donations we receive by applying them to the work of helping church members and those in need in the UK, and in sister churches overseas, so that people gain the support they need to turn their lives around.

In past years we have supported sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong and New Zealand by means of loans

enabling them to further spread the Gospel. Repayment of all loans that have not previously been fully impaired is continuing, apart from the loan to Belgium of £641,538 which was impaired and the loan to Tanzania of £350,434 which was converted into a donation, both in the previous financial year. (More information is given in Note 11). Part of our support for these sister churches is that loan repayment periods can be lengthy and are agreed in consultation with the relevant sister church to provide flexibility in its development. Further information on the above can be found in notes 11 and 22 of the financial statements.

During the 2021/22 financial year we have helped with the subsistence expenses of the sister church in Greece with donations totalling £87,481, (2021: £126,359), and have given £60,600 (2021: £87,550) towards the ongoing subsistence of our sister church in Dubai, and a further £55,385 (2021: £56,000) to South Korea to help with subsistence costs. Ongoing subsistence of £54,710 (2021: £56,222), £109,090 (2021: £131,253)



and £40,567 (2021: £34,650) respectively, was provided for the development of sister churches in Cyprus, East Timor and Malta. Donations of £nil (2021: £9,065), £22,981 (2021: £7,000), £nil (2021: £2,842) and £38,340 (2021: £nil) were provided for our sister churches in Indonesia, Israel, Malaysia and India, and some computer/camera equipment worth £1,707 (2021: £nil) was sent to our sister church in Papua New Guinea. Further details of transactions with sister churches can be found in Notes 11 and 22.

Depending on the level of available reserves and the nature of the projects, we will continue to help further the Christian faith through our sister churches overseas.

### Public Benefit

The trustees confirm that they have had due regard to the public benefit guidance published by the Charity Commission, and are satisfied that the activities described and listed in the Trustees' Report are beneficial to the public at large.

The UCKG provides activities that are designed to help individuals of all ages and from all backgrounds, to get closer to God and thereby live more fulfilled lives, while also addressing immediate needs. Activities are provided free of charge and are made accessible to everyone through extensive publicity via TV, radio, billboards, magazines, newspapers, social media and by word of mouth.

Increasing personal confidence is at the heart of all the activities we provide. This helps people to find employment; contributes to good mental, physical and spiritual wellbeing; helps to resolve personal and family conflicts; and encourages people to have a more positive outlook on life, as well as providing solace and purpose.

As Christian values are applied by those who attend UCKG HelpCentres, this in turn generates the wider public benefit of an improved and improving society. Prior to the pandemic, the UCKG was very active in visiting people in hospitals, prisons or who were otherwise housebound,



CHRISTMAS LUNCH, FINSBURY PARK HELP CENTRE

providing support and comfort, and ran an extensive programme of faith-led and community-oriented activities. All this has now largely been resumed. An important element of our community work, which grew up out of the pandemic, comprises the soup kitchens and food banks which are now run in most of our full-time branches.

### **Fundraising**

The charity did not take part in any restricted fundraising activities in the financial year ending 28 February 2022, although grants of £35,183 were received from various third-party funders to be spent on our soup kitchens/food banks operating from various branches within the UK.

During this financial year our fundraising was through online platforms such as Just giving and also through traditional door to door,

store collections and Christmas Carol singing.

There are policies and procedures in place, and all fundraisers are trained to ensure that vulnerable people and general members of the public are not put under any pressure to donate in the course of our fundraising activities. Fundraisers are then monitored closely by both the Fundraising Department head office as well as the local branch's fundraising coordinators to ensure that what was instructed in the training is correctly followed.

There were no formal complaints received during the year.



## TRUSTEES' REPORT

# Structure, governance and management

The Universal Church of the Kingdom of God was first registered in 1995. Our charity registration number is 1043985; the governing document of the charity is our constitution, which was amended, and the amended version adopted in January 2015. The trustees were incorporated as a body in June 2004.

### Objectives of the charity

We exist to advance the Christian faith and for such charitable purposes as the trustees shall from time to time decide to support (for instance through our community outreach activities). The UCKG is autonomous in respect of our financial, legal and administrative functions in the UK, although we are part of a worldwide ministry with a presence in well over 100 countries. Sister churches abroad essentially share the same objectives as the UK church, however this report and accounts only covers the activities of the UCKG in the UK and does not reflect the affairs of the churches in any other countries.

The UCKG is committed to helping people to discover their potential and live life to the full, as well as working to expand and reach out to as many individuals as possible with the Gospel message. Evangelism, promotional activities and the opening of new branches are central to this. We also provide financial support to our sister churches in developing nations through donations and/or loans, which

are presented as programme related investments in the balance sheet.

### Our board structure

Our charity is governed by a board of trustees, which forms the executive committee. This committee is made up of not less than five members and not more than eleven members including three honorary officers, namely the chair, secretary and treasurer. The committee members comprise at least:

- One and not more than three UCKG pastors (the pastoral members) nominated by the Bishop in Charge, in whom is vested such power of nomination at the annual general meeting. The pastoral members are appointed for one year and hold office until the following annual general meeting.
- One and not more than five members elected at the annual general meeting, who hold office for one year from the conclusion of the meeting at which they were elected until the following annual general meeting.

The executive committee holds at least two ordinary meetings each year and an annual general meeting after the end of our financial year. The annual general meeting is when we review the past year's performance and agree key objectives for the year ahead.

The charity purchased 100% of the share capital of Liberty Radio Limited on 28 March 2006 and continues to use this trading subsidiary to broadcast the Gospel message. The trustees are satisfied with Liberty Radio's performance for the year, which is set out in note 12.

### **Appointment of trustees**

As stated above, the charity is governed by our constitution. Details of the trustees who served during the 2020/21 financial year and those who were in post at the date of this report are set out on page 7.

Proposed new trustees are assessed in light of the skills mix needed to supplement the current trustee body, and are elected at the annual general meeting by registered members of the charity. If they are willing, trustees may be re-elected or re-appointed at the annual general meeting, having completed a year of service. Charity members also elect from among themselves a chair, secretary and treasurer, who sit on the executive committee.

### **Induction and training of trustees**

All trustees are required to have a broad understanding of our objectives, and possess pastoral and business leadership skills. On appointment, each trustee undertakes a formal induction programme. This outlines essential aspects of our charity, its governance, objectives and how these are to be achieved through our vision and purpose. Training is tailored to meet each trustee's needs, and training on trustees' responsibilities is provided if required. Trustees are also made aware

of other sources of information and guidance on how to be effective in this role.

### **The trustees' responsibilities**

The trustees of the UCKG are responsible for preparing our annual Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The relevant law applicable to charities in England and Wales calls for the preparation of financial statements for each financial year that give a true and fair view of the state of affairs of the charity, and the group, and of the group's income and expenditure for the relevant period. In preparing these financial statements, our trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make reasonable and prudent judgments and estimates.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

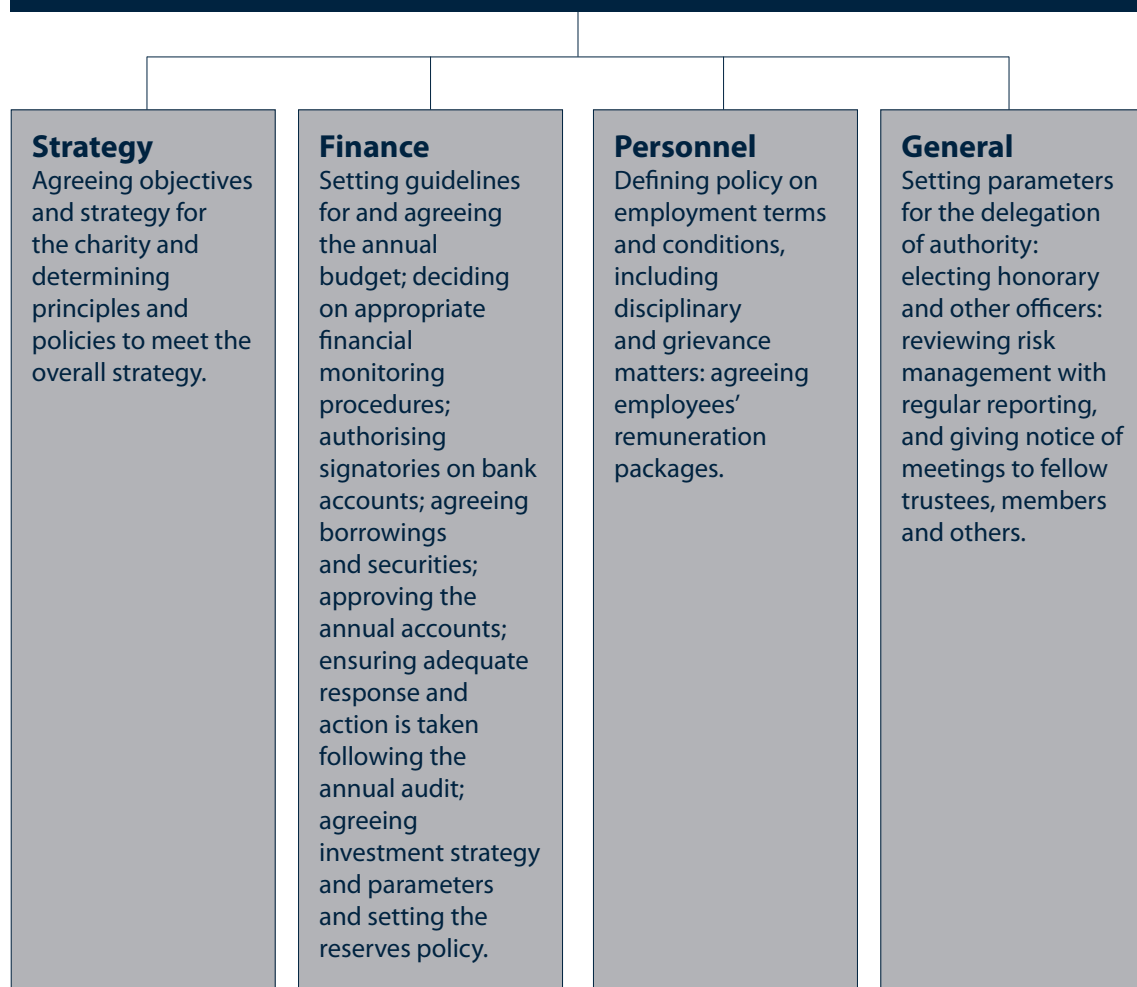
The trustees are responsible for the keeping of proper accounting records that disclose the financial position of the charity and the group with reasonable accuracy at any time, and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of our constitution. They are also responsible for safeguarding the charity's assets and those of the

group, and for taking reasonable steps to prevent and/or detect fraud and other irregularities.

Similarly, our trustees are responsible for the maintenance and integrity of operational and financial information included on all relevant websites. UK legislation governing the preparation and dissemination of financial statements may differ from that of other jurisdictions.

## BOARD OF TRUSTEES

Trustees of the UCKG HelpCentre are responsible for the overall running of the charity in the key areas of:



The trustees have overall responsibility for ensuring that we employ an appropriate system of controls, safeguarding the charity's assets, and taking reasonable steps to prevent and detect fraud by providing a reasonable assurance that:

- The charity is operating efficiently and effectively.
- Our assets are safeguarded against unauthorised use or deposition.
- Proper records are maintained and financial information that we use within the charity or which is available for publication is reliable.
- The charity complies with all relevant laws and regulations.

The UCKG's internal control systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees.
- Regular consideration by the trustees of financial results, variances from budgets and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of issues of strategic and operational importance to the charity and group.

#### **Power of attorney**

Power of attorney is given to the Bishop in Charge, who manages the

charity's spiritual affairs and carries out related administrative activities. He is answerable to the board of trustees in all matters.

#### **Spiritual and administrative structures**

All of the UCKG's operational activities take place within our spiritual and administrative structures. The spiritual structure encompasses the work of our pastoral ministry, of which there are details below. The administrative structure is organised into departments covering all of our essential business activities, such as accounts, administration and ancillary trading, building maintenance and property acquisitions and management, corporate communications, finance/treasury, graphics/publications/video production, IT, HR and legal. The day to day work in all these areas is delegated to the general, section and department managers and their teams. Leaders and members of these teams are selected on the strength of their experience, skills and qualifications, and are not necessarily members of the church.

The policy for key management remuneration is set and closely monitored by the trustees and is overseen by the Bishop in Charge. We have standard thresholds for remuneration at this level, that are established following consultation of the employment market for relevant roles; and take note of the experience, skills and aptitude of the relevant employees.

#### **The role of pastor**

Both men and women can become

pastors in the UCKG, and the one thing they all have in common is that they will have been through great personal difficulties before coming to the church and turning their lives around through faith and prayer. While much the same applies to many of the church's ordinary members, becoming a pastor also requires a vocation. The individual must feel that they are receiving God's calling to engage in this work, and be willing to dedicate their lives to God sacrificially, making that their top priority above all else.

Being a pastor in the UCKG is certainly demanding. It is a 24/7/365 commitment for the individual and for their spouse as well, when they marry, as their partner also needs to be committed to God's work. The hours are long and the pay is modest, although pastors receive an 'all found' package that includes accommodation, travel and transport, and equipment as necessary. Relocation is to be expected, sometimes at short notice and/or to distant and unfamiliar places.

Pastors are encouraged to marry as we believe in the importance of the family as a cornerstone of society and the Christian way of life. Even so, having children is not a given for pastors because of the transitory nature of their appointments, within the UK and sometimes to locations overseas that could be difficult for children. Partners are frequently involved in our community outreach, a few are employed within the church's administrative structure.

Each branch church (which is also

called a UCKG HelpCentre) is run by a pastor in charge, who may be assisted by one or more less senior pastors and assistant pastors and a team of volunteers from the body of the branch's membership. The work is deeply satisfying and highly developmental for each individual concerned, on a spiritual basis as well as a human one.

### **Training of pastors**

The UCKG's pastors are always drawn from our congregations. The UK contingent is currently a mix of homegrown pastors and others that came from sister churches overseas. The UK intake is trained, primarily at our headquarters in the Rainbow Theatre, although they can expect to serve in a variety of locations within and beyond the UK's borders during their careers.

Generally, individuals who are mostly already assistants within the church, are called, and if the calling proves to be well founded, they progress as trainees, assistant pastors and then pastors before becoming consecrated pastors. Initial training can take up to five years, depending on the individual, and comprises a combination of formal theological and theoretical training and on the job work experience, supervised by one of our experienced pastors.

Before deciding to pursue their pastoral vocation, the would-be pastor should – and are always urged to – carefully consider their personal circumstances and long-term aspirations, before committing to the sacrificial life as a pastor.

## **Volunteer support**

The UCKG relies on a cohort of several thousand volunteers across our 34 main locations in the UK, who support our work. We are extremely grateful to them all.

These men and women often give substantial amounts of their spare time to the church, and fulfil many different roles. They may undertake simple cleaning duties, assist their pastor in helping to support members of their local communities, participate in our community outreach activities, or act as ushers at our services of prayer. The highest level for a volunteer is to become an assistant, and work closely with our pastors in furthering the church's spiritual work.

Before taking on any of these duties, all volunteers are fully advised of what is expected of them and the fact that there is no remuneration whatsoever, however the faith/spiritual rewards can be immense. Volunteers, and particularly assistants, are required to live up to the highest Biblical standards in their personal lives, regardless of what is and is not acceptable and favoured by society at large.

## **Risks and uncertainties**

As part of our risk assessment process, the UCKG reviews the adequacy of our internal and external controls annually in order to strengthen resilience by identifying, prioritising and managing the charity's risks.

Our formal risk assessment process, which identifies the UCKG's key operational and financial risks, is documented. Policies have been

updated over the past two years in relation to contingency plans on safeguarding, financial crime, and health and safety, to include a separate policy for the COVID-19 pandemic response, and other key areas, to ensure compliance with statutory requirements. While no high-level risks were identified, we would briefly mention data protection and public perceptions of the charity.

As a controller and processor of data, we work to achieve full compliance with the Data Protection Act 2018 and GDPR. Our data protection officer ensures that our policy and procedures are revised as necessary and remain up to date, and that our internal programme is not just a simple awareness exercise. We also insist on continuous improvement to the cultural norms, values, beliefs and behaviours that relate to data protection across the organisation. More information can be obtained from the Information Commissioner's Office.

The UCKG is well regarded by our members, wider congregations and other people we have helped. We are also confident of predominantly good to neutral public perception in the communities neighbouring our HelpCentres, or otherwise in contact with us. Nonetheless, we are aware that very mixed attitudes towards diversity and social justice are currently in circulation, along with antipathy towards Christianity and other faiths. We are therefore alert to and regularly review the risks this poses. We endeavour to always take a balanced view of unfounded and erroneous criticism, and to minimise

risk by minimising the impact thereof. Any complaints against us are dealt with courteously and promptly, and are resolved. That stated, we consider that we are only at low risk on this score, but keep this under review.

The charity does not currently receive any significant government grants, although we received a total of £11,721 (2020:21 £3,550) local government grants for two (2020:21 two) of our soup kitchens. Our main income is from service donations. This was not seen as a high-level risk in 2021/22 as we have a large loyal following both online and in person, are spread widely across the UK and continue to open new branches to meet the need for HelpCentres nationwide.

## TRUSTEES' REPORT

### Financial review

The Group and Charity Statements of Financial Activities for the year are set out on pages 49 and 50 respectively.

The group's income during the year amounted to £15,390,676 (2020/21: £14,219,501) of which £11,893,512 (2020/21: £11,122,334) represented donations from church services. The net movement in funds amounted to £2,049,352 (2020/21: £308,100) resulting in total fund balances carried forward of £61,637,496 (2020/21: £59,588,144).

#### Income

Unrestricted donations from church services represent approximately 77% (2020/21: 78%) of the total income.

#### Expenditure

Expenditure for the year totalled £13,294,408 (2020/21: £13,920,282). This was broadly in line with previous years, however the main changes included a decrease in donations to sister churches of £390k mainly due to the loan to Tanzania of £350k being converted to a donation in the previous financial year and an increase in repair and maintenance costs of £296k due to ongoing refurbishments of our current churches. Staff costs are discussed below.

Approximately 98% (2020/21: 98%) of our expenditure is related to charitable activities with the balance being attributed to the costs of raising funds. A detailed analysis of expenditure

is given in note 5. Staff related costs amounted to 34% (2020/21: 32%) of expenditure. Our staff are an invaluable resource and central to the way in which our aims and objectives are delivered and supported.

#### Balance sheet

The balance sheets show an analysis of the group and charity funds. Group funds totalled £61,637,496 (2020/21: £59,588,144), while the charity's funds totalled £61,271,112 (2020/21: £59,237,517). There were restricted funds of £20,623 as at 28 February 2022 (2020/21: £1,810).

#### Reserves policy

As we expand our charitable works, a large part of our resources continues to go towards establishing new churches and HelpCentre facilities so that we can expand our activities and ensure that our work continues to flourish and meet beneficiary needs.

The total unrestricted net assets at the year-end were £61,616,873 (2020/21: £59,586,334). Of this amount, £42,699,982 (2020/21: £42,077,930), is represented by fixed assets held for charitable use, principally our freehold and leasehold HelpCentre properties. The net book value of the church's tangible fixed assets represented by freehold property is £40,667,068 (2020/21: £40,637,780), see note 10. The church also continues to make loans to sister churches, as programme related

investments in line with our charitable objectives, so that they may spread the Gospel message. As a result, these funds are not freely available, as the loans are repayable by instalments over a period of time. These programme related investments totalled £3,803,456 (2020/21: 4,250,095) see note 11. As at 28 February 2022 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £15,401,197 (2020/21: £13,459,320).

The reserves policy covers only those free income funds that are backed by non-property assets and excludes restricted funds. This is in line with guidance in the Charity Commission publication CC19, Charity Reserves: building resilience. When deciding what level of reserves is appropriate for the charity, the Board of Trustees considers the forecasts for levels of income and expenditure for the coming year, the reliability of each source of income and the prospects for opening up new sources.

The board of trustees believes that it is appropriate to maintain reserves at a level of between three and four months of budgeted unrestricted expenditure, (£3,900,000) principally through voluntary income and fundraising activities. This is considered to be enough to cover the church's immediate working capital and capital expenditure requirements, and to meet our commitments, and seasonal fluctuations in our budgeted income and expenditure. We currently hold more than this amount, which is available for property acquisitions, refurbishments, community works

and the continuing expansion of our work.

The reserves policy is to maintain at least £3,900,000 of free reserves over the medium term.

### **Investment policy**

The trustees are empowered to invest the charity's assets as they see fit. The amount of investment will depend on the level of reserves and commitments for the year. We assist our sister churches by providing short to medium term financial support in the form of loans, which are recorded as programme related investments; details are in note 22. Our main method of investing surplus reserves is through the purchase or lease of buildings, and converting them into places of worship, to meet our aim of spreading the Gospel message, and helping people.

All investment options take into account the relevant risk factors. Further options will be considered and the charity reserves the right to determine which investment options are of interest and review them from time to time. We will never invest in the stock market or anything similar that does not guarantee a return on investment. Any surplus working capital is held on treasury deposit with the bank. The trustees are satisfied with the investment income for the year, which is set out in note 3.

## TRUSTEES' REPORT

# Plans for future periods

The charity has set out its core objectives in its strategic framework document for 2021-2025:

- **Furthering the Gospel:** to enable people in the UK and beyond to know God, to grow in understanding and commitment in their faith and to integrate it into every aspect of their lives so they gain strength for these relentlessly difficult times.
- **Evangelism:** to spread the gospel through effective evangelism that is flexible in its choice of communications channels, and leads to growing congregations and more baptisms. Expanding our physical presence across the UK by setting up additional HelpCentres is central to this.
- **Discipleship:** to support the training of ministers, leaders and disciples supporting the objectives of evangelism and furthering the Gospel.
- **Family unit foundation:** to encourage the formation of happy marriages and good and stable family units among our members, as these can be important in a fulfilled Christian life, and to support them.
- **Working with youths:** to develop, improve on and expand the guidance and support we give youths and children to help in securing their present and future welfare.

- **Societal outreach and cooperation:** developing new and existing relationships with the public sector, other charitable organisations, churches and faith groups, and businesses so we can grow our contribution to secular society as a whole is important within the current strategic framework. Such cooperation is a key element in our soup kitchen and food bank programme, for instance.

- **Staff development:** to encourage a working culture underpinned by Christian values, and based on efficient and effective structures and systems, and to expand our human resources in preparation for future expansion within the UK.

- **Learning:** to improve our ability to be a learning organisation and actively encourage upskilling and lifelong learning among our staff and volunteers.

- **Accountable governance and management:** to apply a culture of continuous improvement to our performance as well as being a managed, open, transparent and learning organisation accountable for our actions and meeting high standards of public and stakeholder reporting.

The year ahead, and the period up to and including 2025, will see progress in these areas, in which we will

continue to develop and extend our service to our congregations and local communities.

### **Auditor**

A resolution to reappoint RSM UK Audit LLP as auditor will be put by the trustees at the annual general meeting.

### **Statement as to disclosure of information to auditor**

The trustees who were in office on the date of approval of these financial statements have confirmed, that as far as they are aware, there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved by order of the trustees on 21 December 2022 and signed on their behalf by:



**Audrey Tung de Medeiros**  
Chair of Trustees

# INDEPENDENT AUDITOR'S REPORT



## INDEPENDENT AUDITOR'S REPORT

# Independent Auditor's report to the Trustees of the Universal Church of the Kingdom of God

### Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'parent charity') and its subsidiary (the 'group') for the year ended 28 February 2022 which comprise the Group and Charity Statements of Financial Activities, the Group and Charity Balance Sheets, the Group and Charity Statements of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 28 February 2022 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We have been appointed as auditors

under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months

from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect

of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept by the parent charity; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 33, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud,

to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the group audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the group and parent charity operate in and how the group and parent charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact

on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011, the parent charity's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, and inspecting any correspondence with local tax authorities.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to safeguarding and fundraising standards. We performed audit procedures to inquire of management and those charged with governance whether the group is in compliance with these laws and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and completeness of donation income as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates, testing controls in relation to donation income and performing analytical procedures in relation to

donation income.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charity's trustees as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*RSM UK Audit LLP*

RSM UK Audit LLP  
Statutory Auditor  
Chartered Accountants  
The Pinnacle  
170 Midsummer Blvd  
Milton Keynes  
MK9 1BP

Date: 21 December 2022

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# FINANCIAL STATEMENTS



## FINANCIAL STATEMENTS

### Group statement of financial activities

for the year ended 28 February 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Income from:</b>					
Donations	1	13,530,884	160,970	13,691,854	12,803,837
Other trading activities	2	1,045,982	-	1,045,982	502,815
Investments	3	64,873	286	65,159	85,451
Other Income	4	180,948	-	180,948	625,700
		<b>14,822,687</b>	<b>161,256</b>	<b>14,983,943</b>	<b>14,017,803</b>
<b>Charitable activities:</b>					
UK Ministry		334,503	-	334,503	190,243
Community Outreach		37,047	35,183	72,230	11,455
		<b>371,550</b>	<b>35,183</b>	<b>406,733</b>	<b>201,698</b>
<b>Total Income</b>		<b>15,194,237</b>	<b>196,439</b>	<b>15,390,676</b>	<b>14,219,501</b>
<b>Expenditure on:</b>					
Raising funds	6	286,283	-	286,283	265,612
<b>Charitable activities:</b>					
UK Ministry		12,078,714	12,237	12,090,951	11,798,217
Community Outreach		409,152	16,370	425,522	336,034
Overseas Mission		491,652	-	491,652	1,520,419
	5	<b>12,979,518</b>	<b>28,607</b>	<b>13,008,125</b>	<b>13,654,670</b>
<b>Total expenditure</b>		<b>13,265,801</b>	<b>28,607</b>	<b>13,294,408</b>	<b>13,920,282</b>
<b>Net (losses)/gains on Investments</b>		<b>(46,916)</b>	<b>-</b>	<b>(46,916)</b>	<b>8,881</b>
<b>Net Income before Transfers</b>		<b>1,881,520</b>	<b>167,832</b>	<b>2,049,352</b>	<b>308,100</b>
<b>Gross transfers between funds</b>	19	<b>149,019</b>	<b>(149,019)</b>	<b>-</b>	<b>-</b>
<b>Net movement of funds in year</b>		<b>2,030,539</b>	<b>18,813</b>	<b>2,049,352</b>	<b>308,100</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>59,586,334</b>	<b>1,810</b>	<b>59,588,144</b>	<b>59,280,044</b>
<b>Total funds carried forward</b>	20	<b>61,616,873</b>	<b>20,623</b>	<b>61,637,496</b>	<b>59,588,144</b>

## FINANCIAL STATEMENTS

# Charity statement of financial activities

for the year ended 28 February 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Income from:</b>					
Donations	1	13,530,884	160,970	13,691,854	12,803,837
Other trading activities	2	1,072,202	-	1,072,202	529,335
Investments	3	64,873	286	65,159	685,778
Other Income	4	180,948	-	180,948	625,700
		<b>14,848,907</b>	<b>161,256</b>	<b>15,010,163</b>	<b>14,644,650</b>
<b>Charitable activities:</b>					
UK Ministry		334,503	-	334,503	190,243
Community Outreach		37,047	35,183	72,230	11,455
Overseas Mission		-	-	-	-
		<b>371,550</b>	<b>35,183</b>	<b>406,733</b>	<b>201,698</b>
<b>Total Income</b>		<b>15,220,457</b>	<b>196,439</b>	<b>15,416,896</b>	<b>14,846,348</b>
<b>Expenditure on:</b>					
Raising funds	6	286,283	-	286,283	265,612
<b>Charitable activities:</b>					
UK Ministry		12,120,691	12,237	12,132,928	11,848,832
Community Outreach		409,152	16,370	425,522	336,034
Overseas Mission		491,652	-	491,652	1,520,419
	5	<b>13,021,495</b>	<b>28,607</b>	<b>13,050,102</b>	<b>13,705,285</b>
<b>Total expenditure</b>		<b>13,307,778</b>	<b>28,607</b>	<b>13,336,385</b>	<b>13,970,897</b>
Net (losses)/gains on Investments		(46,916)	-	(46,916)	8,881
<b>Net income before transfers</b>		<b>1,865,763</b>	<b>167,832</b>	<b>2,033,595</b>	<b>884,332</b>
Gross transfers between funds	19	149,019	(149,019)	-	-
<b>Net movement of funds in year</b>		<b>2,014,782</b>	<b>18,813</b>	<b>2,033,595</b>	<b>884,332</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		59,235,707	1,810	59,237,517	58,353,185
<b>Total funds carried forward</b>	20	<b>61,250,489</b>	<b>20,623</b>	<b>61,271,112</b>	<b>59,237,517</b>

## FINANCIAL STATEMENTS

# Group and charity balance sheets

28 February 2022

	Notes	Group		Charity	
		2022 £	2021 £	2022 £	2021 £
<b>Fixed assets</b>					
Tangible assets	10	42,699,982	42,077,930	42,661,246	41,997,606
Investments – programme related	11	3,803,456	4,250,095	3,803,456	4,250,095
Investment in subsidiary undertaking	12	-	-	5,382	5,382
		<b>46,503,438</b>	<b>46,328,025</b>	<b>46,470,084</b>	<b>46,253,083</b>
<b>Current assets</b>					
Stock	13	302,151	284,575	302,151	284,575
Debtors		959,490	851,622	946,052	843,403
Cash at bank and in hand		15,790,986	13,880,601	15,457,437	13,600,479
		<b>17,052,627</b>	<b>15,016,798</b>	<b>16,705,640</b>	<b>14,728,457</b>
Creditors: Amounts falling due within one year	14	(1,431,369)	(1,225,524)	(1,417,412)	(1,212,868)
Net current assets		<b>15,621,258</b>	<b>13,791,274</b>	<b>15,288,228</b>	<b>13,515,589</b>
Total assets less current liabilities		<b>62,124,696</b>	<b>60,119,299</b>	<b>61,758,312</b>	<b>59,768,672</b>
Creditors: Amounts falling due after more than one year	15	-	(6,155)	-	(6,155)
Provisions for Liabilities	16	(487,200)	(525,000)	(487,200)	(525,000)
		<b>(487,200)</b>	<b>(531,155)</b>	<b>(487,200)</b>	<b>(531,155)</b>
Net assets	20	<b>61,637,496</b>	<b>59,588,144</b>	<b>61,271,112</b>	<b>59,237,517</b>
<b>The funds of the group/charity</b>					
Restricted income funds	19	20,623	1,810	20,623	1,810
General unrestricted funds		61,616,873	59,586,334	61,250,489	59,235,707
		<b>61,637,496</b>	<b>59,588,144</b>	<b>61,271,112</b>	<b>59,237,517</b>

Approved by the Trustees and authorised for issue on 21 December 2022 and signed on their behalf by



**Audrey Tung de Medeiros**  
Chair of Trustees

## FINANCIAL STATEMENTS

### Group statement of cash flows

for the year ended 28 February 2022

	2022 £	2021 £
<b>OPERATING ACTIVITIES</b>	<b>3,804,657</b>	<b>3,076,745</b>
<b>INVESTING ACTIVITIES</b>		
Interest received	76,300	102,301
Net proceeds from sale of fixed assets	-	135,827
Payments to acquire tangible fixed assets	(1,945,858)	(3,270,544)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(1,869,558)</b>	<b>(3,032,416)</b>
<b>FINANCING ACTIVITIES</b>		
Capital element of finance leases	(20,502)	(36,307)
Interest element of finance leases	(4,212)	(7,166)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(24,714)</b>	<b>(43,473)</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>	<b>1,910,385</b>	<b>856</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	<b>6,380,601</b>	<b>6,379,745</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>	<b>8,290,986</b>	<b>6,380,601</b>
<b>RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income for the reporting period	2,049,352	308,100
Unrealised exchange loss/(gain)	46,916	(8,881)
Interest receivable	(65,159)	(85,452)
Interest payable	4,212	7,166
(Gain)/loss on the sale of fixed assets	-	(23,961)
Depreciation charges	1,323,806	1,180,406
Repayments of loans from programme related investments	390,222	529,671
Conversion of loan to donation	-	350,434
Impairment of Sister Church loan	-	641,538
Amounts recovered on Impaired Sister Church loan	(1,641)	(2,380)
(Increase) in stock	(17,575)	(9,005)
(Increase) in debtors	(107,868)	(173,233)
Increase in creditors	182,392	362,342
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>3,804,657</b>	<b>3,076,745</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Fixed term deposit accounts < 90 days	3,000,000	3,000,000
Cash at bank and in hand	5,290,986	3,380,601
<b>Total cash and cash equivalents</b>	<b>8,290,986</b>	<b>6,380,601</b>
Fixed term deposits > 90 days	7,500,000	7,500,000
<b>Cash at bank and in hand per balance sheet</b>	<b>15,790,986</b>	<b>13,880,601</b>

## FINANCIAL STATEMENTS

### Charity statement of cash flows

for the year ended 28 February 2022

	2022 £	2021 £
<b>OPERATING ACTIVITIES</b>	<b>3,751,230</b>	<b>3,004,293</b>
<b>INVESTING ACTIVITIES</b>		
Interest received	76,300	702,627
Net proceeds from sale of fixed assets	-	135,827
Payments to acquire tangible fixed assets	(1,945,858)	(3,270,544)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(1,869,558)</b>	<b>(2,432,090)</b>
<b>FINANCING ACTIVITIES</b>		
Capital element of finance leases	(20,502)	(36,307)
Interest element of finance leases	(4,212)	(7,166)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(24,714)</b>	<b>(43,473)</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>	<b>1,856,958</b>	<b>528,730</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	<b>6,100,479</b>	<b>5,571,749</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>	<b>7,957,437</b>	<b>6,100,479</b>
<b>RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income for the reporting period	2,033,595	884,332
Unrealised exchange loss/(gain)	46,916	(8,881)
Interest receivable	(65,159)	(685,778)
Interest payable	4,212	7,166
(Gain)/loss on the sale of fixed assets	-	(23,961)
Depreciation charges	1,282,218	1,138,818
Loans to programme related investments	-	-
Repayments of loans from programme related investments	390,222	529,671
Conversion of loan to donation	-	350,434
Impairment of Sister Church loan	-	641,538
Amounts recovered on Impaired Sister Church loan	(1,641)	(2,380)
(Increase)/decrease in stock	(17,575)	(9,005)
(Increase)/decrease in debtors	(102,649)	(183,714)
Increase in creditors	181,091	366,053
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>3,751,230</b>	<b>3,004,293</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Fixed term deposit accounts < 90 days	3,000,000	3,000,000
Cash at bank and in hand	4,957,437	3,100,479
<b>Total cash and cash equivalents</b>	<b>7,957,437</b>	<b>6,100,479</b>
Fixed term deposits > 90 days	7,500,000	7,500,000
<b>Cash at bank and in hand per balance sheet</b>	<b>15,457,437</b>	<b>13,600,479</b>

# FINANCIAL STATEMENTS

## Principal accounting policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities SORP (FRS 102), the Charities Act 2011 and applicable UK Accounting Standards, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS102")". The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity is an unincorporated registered charity and a public benefit entity. The charity's registered office and principal place of business and its principal activities are set out on pages 7 and 8.

The consolidated financial statements incorporate those of UCKG HelpCentre and Liberty Radio Limited. All financial statements are made up to 28 February 2022. All intra-group transactions, balances and unrealised gains/losses on transactions between group entities are eliminated on consolidation.

### Going concern

The group has prepared detailed budgets and cash flow forecasts which indicate that the group has sufficient resources to meet its liabilities as they fall due and on this basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis. In spite of the current economic climate and the cost of living crisis, the Trustees are satisfied that there has been no impact on the ability of the group to continue as a going concern, and that no material uncertainties have been identified in this regard. The financial statements are presented in sterling (unless otherwise stated), which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest £1.

### Early adoption of Charities SORP (FRS 102)

The charity has early adopted the Charities SORP (FRS 102) effective 1 January 2019, rather than applying the Charities 2005 SORP which has been withdrawn but is still referred to in the extant Charities (Accounts and Reports) Regulations 2008. This departure has been necessary for the financial statements to show a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for accounting periods beginning on or after 1 January 2015.

### Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and included at cost less any necessary provision for impairment. Depreciation is provided on tangible fixed assets (except freehold land, which is not depreciated) at rates calculated to write off the cost over their expected useful economic lives as follows:

Freehold properties	2% per annum straight line
Leasehold improvements	Over the term of lease
Motor vehicles	25% per annum straight line
Plant and machinery	25% per annum straight line
Office and computer equipment	25% per annum straight line
Fixtures and fittings	25% per annum straight line

### Programme related investments

Programme related investments, made directly in pursuit of the charity's charitable objectives, are included in the balance sheet at the amount advanced, plus accrued interest, less any impairments and amounts repaid in respect of these loans.

### Impairments

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

Where an impairment review is required, the group assesses the carrying amount of the relevant assets to confirm that this does not exceed the higher of net realisable value and value in use.

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of net realisable value and value-in-use, are recognised as impairments in the Statement of Financial Activities.

If, after an impairment loss has been recognised, the recoverable amount of a fixed asset increases because of a change in the circumstances giving rise to the original impairment, the resulting reversal of the impairment loss is recognised in the Statement of Financial Activities (SOFA) to the extent that it increases the carrying amount of the fixed asset up to the amount that it would have been had the original impairment not occurred.

### **Income**

Income in the form of donations from church services and appeal donations is recognised upon receipt and, unless the donor specifies a specific purpose for the donation, is used or retained for the general purpose of the charity. Any gift aid reclaiming relating to these donations are recognised on an accruals basis.

Rental income is recognised on an accruals basis and investment income on a receivable basis. Income from charitable activities (church services and CBC - Children's Biblical Centre) is recognised on a receivable basis and income from the bookshop and Delight Café is recognised as earned (as related goods and services are provided) within charitable activities.

Government grants (including Coronavirus Job Retention Scheme income) are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

### **Volunteers and donated services and assets**

No amounts are included in the Statement of Financial Activities in respect of the value of services donated by volunteers. Further details of the contribution made by volunteers can be found in the Trustees' Report.

Assets donated for use by the charity are capitalised and recognised as income when they are receivable. Where property is donated, an amount equal to the fair value is added to tangible fixed assets and an identical amount credited to the Statement of Financial Activities.

Donations or gifts-in-kind are included in the Statement of Financial Activities (SOFA) at estimated fair value.

### **Expenditure**

Expenditure is recognised when a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the group to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting income (primarily donations), and those incurred in trading activities that raise funds, where applicable.

Charitable activities include UK Ministry which is the expenditure associated with the provision of church services, including the operation of the CBC, Pilgrimages, the Delight Café and the bookshop; Community Outreach which includes the training activities, helpline and various groups reaching out to the community and Overseas Mission which is support provided for overseas churches.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources eg staff time.

Costs of short term employee benefits are recognised as a liability within the financial statements. The charity's holiday year ends at the reporting date and employees are not entitled to carry forward any unused holiday.

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### **Leases**

Where assets are financed under leasing and hire purchase agreements that give rights approximating to ownership, the amount representing the outright purchase price of such assets is capitalised under tangible fixed assets, and the corresponding leasing commitments are shown as obligations to the lessor. The relevant assets are depreciated in accordance with the group's depreciation policy. Net finance charges, calculated on a reducing balance basis, are included in interest charges. Where assets are financed under leasing agreements that do not give rights approximating to ownership, the costs are recognised in the Statement of Financial Activities on a straight line basis over the term of the lease agreement. Benefits, such as rent-free periods, received and receivable as an incentive to enter into an operating lease are also spread on a straight line basis over the lease term.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are converted at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are converted into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

### Stock

Stock is valued at the lower of cost and estimated selling price. Stock primarily comprises books for resale.

### Funds

The charity's restricted funds are to be used for specific purposes as laid down by the donor or where funds have been raised for a specific purpose. Expenditure, which meets these criteria, is charged to the fund. See note 19 for further details. All other funds are unrestricted income funds. The reserves policy is set out in the Trustees' Report.

### Cash and cash equivalents

These exclude deposits of more than three months or 90 days.

### Financial instruments

The group has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments. The group only has financial instruments that are considered to be basic.

### Financial assets

Trade and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

A provision for impairment of debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in the SOFA for the excess of the carrying value of the debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the SOFA.

### Financial liabilities

Financial instruments are classified as liabilities and equity instruments according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

### Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

As required by Charities SORP (FRS 102) the Trustees review all relevant assets for indicators of impairment. The principal class of asset relevant is the programme related investments – sister church loans (Note 11). Where these loans are not performing in accordance with the underlying loan agreements, an assessment is carried out as to the recoverability of amounts due to the charity. This assessment includes reviewing up to date financial information and other factors impacting on the ability of amounts to be repaid. Whether or not an impairment provision is required is determined on this basis.

A dilapidations provision is also held relating to the estimated cost of repairs to a number of leasehold premises at the end of their leases, where the anticipated future costs can be estimated reliably and the likelihood of the costs being incurred is considered probable. A provision of £487,200 (2021: £525,000) is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

## FINANCIAL STATEMENTS

### Notes to the financial statements

for the year ended 28 February 2022

#### 1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2022 £	2021 £
Donations from Church Services	11,893,512	11,122,334
Gift Aid reclaim	1,614,220	1,490,215
VYG Youth Group Income	23,152	15,005
Media Sponsorship (Restricted Income)	11,951	12,967
Liverpool Appeal donations (Restricted Income)	149,019	-
Glasgow Appeal donations (Restricted Income)	-	163,316
	<u>13,691,854</u>	<u>12,803,837</u>

#### 2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

	2022 £	2021 £
Fundraising	1,015,048	470,220
Rental income	27,372	30,247
Advertising income	624	495
Other income	2,938	1,853
	<u>1,045,982</u>	<u>502,815</u>

#### INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

	2022 £	2021 £
Fundraising	1,015,048	470,220
Rental income	53,892	56,767
Advertising income	624	495
Other income	2,638	1,853
	<u>1,072,202</u>	<u>529,335</u>

#### 3 INCOME FROM INVESTMENTS – GROUP

	2022 £	2021 £
Bank interest	19,703	28,723
Interest receivable on programme related investments	45,456	56,728
	<u>65,159</u>	<u>85,451</u>

#### INCOME FROM INVESTMENTS – CHARITY

	2022 £	2021 £
Bank interest	19,703	28,079
Interest receivable on programme related investments	45,456	56,728
Gift Aid from Subsidiary	-	600,971
	<u>65,159</u>	<u>685,778</u>

4 OTHER INCOME		
	2022 £	2021 £
Coronavirus Job Retention Scheme (CJRS)	180,948	625,700
	<u>180,948</u>	<u>625,700</u>

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP				
	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
UK Ministry	8,935,829	3,155,122	12,090,951	11,798,217
Community Outreach	370,112	55,410	425,522	336,034
Overseas Mission	469,246	22,406	491,652	1,520,419
	<u>9,775,187</u>	<u>3,232,938</u>	<u>13,008,125</u>	<u>13,654,670</u>

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY				
	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
UK Ministry	8,977,806	3,155,122	12,132,928	11,848,832
Community Outreach	370,112	55,410	425,522	336,034
Overseas Mission	469,246	22,406	491,652	1,520,419
	<u>9,817,164</u>	<u>3,232,938</u>	<u>13,050,102</u>	<u>13,705,285</u>

#### 5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY

The charity allocates its support costs as shown in the table below and then further apportions those costs between the charitable activities undertaken, where applicable. Support costs are allocated on a basis consistent with the use of resources. Staff costs are split according to head count and department. Utilities are allocated according to the percentage use of the cost concerned and audit fees are classified as governance.

Support Costs	Charitable activities £	Raising funds £	Governance £	Total 2022 £	Total 2021 £
Staff costs	2,295,287	-	395,708	2,690,995	2,514,114
Electricity and gas	374,157	(2,264)	-	371,893	335,631
Telephone	109,199	3,377	-	112,576	111,742
External audit fees	-	-	43,318	43,318	40,805
Other professional fees	15,269	-	-	15,269	1,516
<b>2022:</b>	<b>2,793,912</b>	<b>1,113</b>	<b>439,026</b>	<b>3,234,051</b>	<b>3,003,808</b>
<b>2021:</b>	<b>2,614,297</b>	<b>4,865</b>	<b>384,646</b>	<b>3,003,808</b>	

## 6 EXPENDITURE ON RAISING FUNDS GROUP AND CHARITY

	2022 £	2021 £
Staff costs	234,027	227,114
Fundraising expenses	41,408	24,801
Depreciation	9,735	8,832
Support costs	1,113	4,865
	<u>286,283</u>	<u>265,612</u>

## 7 EMPLOYEES GROUP AND CHARITY

	2022 No.	2021 No.
The average number of employees during the year was:		
Church Services – Ministers of Religion	84	81
Church Services – Other	39	33
Church Administration	12	17
Gift Aid	4	5
Training Centre	2	2
Bookshop	3	5
Governance	17	16
Fundraising	1	1
Graphics/Webteam	17	17
Property/Legal/Press	7	7
Community Outreach	5	4
TV/Production	27	26
Helpline	2	2
	<u>220</u>	<u>216</u>

	2022 £	2021 £
Staff costs for above persons:		
Wages and salaries	4,192,402	3,888,093
Social security costs	324,561	286,813
Pension costs	56,075	49,416
	<u>4,573,038</u>	<u>4,224,322</u>

Termination payments paid in full in the year were £nil (2021: £500).

There were no employees with employee benefits over £60,000 in either year.

The total employee benefits received (including employer's national insurance and employer's pension payments) of the 4 pastoral staff / employees and 5 trustees (2021: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £174,285 (2021: £180,940). 2 of the pastoral staff included in key management (2021: 2 pastoral staff) are provided accommodation within the church property.

## 8 TRUSTEES' REMUNERATION

One trustee, Daniel Guerrero received remuneration of £33,840 for his services as Deacon/employee (2021: £35,470 for two trustees: one from March to 17 July 2020 and the other from 17 July 2020 to February 2021). At any one time there was only one trustee who was remunerated. No trustee received remuneration for their services as trustees (2021: none). These payments were made according to a provision stated in the Charity's constitution.

The spouse of one trustee, Audrey Tung de Medeiros (2021: two spouses) received £28,800 for administrative and pastoral duties (2021: £40,542 for two trustees: one from March to 17 July 2020 and the other from 17 July 2020 to February 2021). These payments were made according to a provision stated in the Charity's constitution.

Where trustees/spouses are also pastoral staff, they also benefit from accommodation provided by the charity as part of their pastoral duties.

During the year, no trustees (2021: none) were reimbursed travel or incidental expenses incurred in respect of their services.

## 9 TAXATION

As a registered charity, tax exemption applies to the income arising and expended on charitable activities.

## 10 TANGIBLE FIXED ASSETS – GROUP

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Plant and machinery £	Office and computer equipment £	Furniture and fittings £	Total £
<b>Cost</b>							
1 March 2021	51,891,167	3,243,274	366,318	155,650	1,726,438	223,875	57,606,722
Additions	884,072	802,587	10,755	-	150,736	97,708	1,945,858
Disposals	-	(80,992)	-	-	(10,198)	(1,119)	(92,309)
<b>28 February 2022</b>	<b>52,775,239</b>	<b>3,964,869</b>	<b>377,073</b>	<b>155,650</b>	<b>1,866,976</b>	<b>320,464</b>	<b>59,460,271</b>
<b>Depreciation</b>							
1 March 2021	11,253,387	2,004,135	345,562	79,212	1,622,621	223,875	15,528,792
Charged in year	854,784	296,574	12,140	38,913	96,968	24,427	1,323,806
Disposals	-	(80,992)	-	-	(10,198)	(1,119)	(92,309)
<b>28 February 2022</b>	<b>12,108,171</b>	<b>2,219,717</b>	<b>357,702</b>	<b>118,125</b>	<b>1,709,391</b>	<b>247,183</b>	<b>16,760,289</b>
<b>Net book value</b>							
<b>28 February 2022</b>	<b>40,667,068</b>	<b>1,745,152</b>	<b>19,371</b>	<b>37,525</b>	<b>157,585</b>	<b>73,281</b>	<b>42,699,982</b>
<b>28 February 2021</b>	<b>40,637,780</b>	<b>1,239,139</b>	<b>20,756</b>	<b>76,438</b>	<b>103,817</b>	<b>-</b>	<b>42,077,930</b>

The trustees are of the opinion that the market value of properties at 28 February 2022 would significantly exceed the net book values included in the financial statements, but they are unable to quantify this excess in the absence of a professional valuation, the costs of which are not considered justifiable in view of the charity's intention to retain ownership of its existing properties for the provision of church services for the foreseeable future.

The net book value of motor vehicles for both the group and the charity includes £nil (2021: £15,198) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £nil (2021: £49,691).

## TANGIBLE FIXED ASSETS – CHARITY

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Office and computer equipment £	Furniture and fittings £	Total £
<b>Cost</b>						
1 March 2021	51,891,167	3,243,274	366,318	1,715,740	223,875	57,440,374
Additions	884,072	802,587	10,755	150,736	97,708	1,945,858
Disposals	-	(80,992)	-	(10,198)	(1,119)	(92,309)
<b>28 February 2022</b>	<b>52,775,239</b>	<b>3,964,869</b>	<b>377,073</b>	<b>1,856,278</b>	<b>320,464</b>	<b>59,293,923</b>
<b>Depreciation</b>						
1 March 2021	11,253,387	2,004,135	345,562	1,615,809	223,875	15,442,768
Charged in year	854,784	296,574	12,140	94,293	24,427	1,281,218
Disposals	-	(80,992)	-	(10,198)	(1,119)	(92,309)
<b>28 February 2022</b>	<b>12,108,171</b>	<b>2,219,717</b>	<b>357,702</b>	<b>1,699,904</b>	<b>247,183</b>	<b>16,632,677</b>
<b>Net book value</b>						
<b>28 February 2022</b>	<b>40,667,068</b>	<b>1,745,152</b>	<b>19,371</b>	<b>156,374</b>	<b>73,281</b>	<b>42,661,246</b>
<b>28 February 2021</b>	<b>40,637,780</b>	<b>1,239,139</b>	<b>20,756</b>	<b>99,931</b>	<b>-</b>	<b>41,997,606</b>

## 11 PROGRAMME RELATED INVESTMENTS

The group/charity has previously made loans to its sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong and New Zealand in line with its charitable objectives. In the previous financial year the loan to Belgium was impaired and the loan to Tanzania was converted to a donation. The loans bear interest at 1% per annum apart from Ireland, which is at 2% per annum and Belgium and Nigeria where any future interest has been frozen. Further details are given in note 22.

	2022 £	2021 £
<b>Cost</b>		
At 1 March 2021	5,269,940	6,188,839
New loans issued	-	-
Repayments	(390,223)	(529,671)
Exchange rate movement	(57,494)	(12,039)
Movement in interest receivable	(11,141)	(26,755)
Loan converted to a donation (Note 22)	-	(350,434)
<b>At 28 February 2022</b>	<b>4,811,082</b>	<b>5,269,940</b>
<b>Impairment</b>		
At 1 March 2021	1,019,845	411,514
Amounts released in the year	(1,641)	(2,380)
Impairments in the year	-	641,538
Exchange rate movement	(10,578)	(30,827)
<b>At 28 February 2022</b>	<b>1,007,626</b>	<b>1,019,845</b>
<b>Carrying value</b>		
<b>28 February 2022</b>	<b>3,803,456</b>	<b>4,250,095</b>
<b>28 February 2021</b>	<b>4,250,095</b>	<b>5,777,325</b>

Loan terms are variable ranging up to a maximum of 25 years. Some of the loans are denominated in foreign currency and therefore subject to currency fluctuations. The exchange rate movement is shown in the Statement of Financial Activities under net gains/(losses) on investments.

## 12 TRADING SUBSIDIARY

The charity's trading subsidiary Liberty Radio Limited, is wholly owned by the charity and is incorporated in England and Wales and operates as a radio broadcaster (Company Registration no. 02803478).

The charity uses Liberty Radio Limited to broadcast the message of the Gospel. Liberty Radio Limited provides airtime for the broadcasting of religious programmes of the UCKG HelpCentre and also production facilities to enable the charity to carry out its charitable objectives.

A summary of the trading results for the year ended 28 February 2022 is shown overleaf.

## 12 TRADING SUBSIDIARY (continued)

	2022 £	2021 £
Turnover	229,009	204,755
Cost of sales	(82,036)	(58,211)
<b>Gross profit</b>	<b>146,973</b>	<b>146,544</b>
Administrative expenses	(131,216)	(123,544)
<b>Operating profit/(loss)</b>	<b>15,757</b>	<b>23,000</b>
Interest receivable	-	645
<b>Profit/(loss) for the year</b>	<b>15,757</b>	<b>23,645</b>
Taxation	-	1,095
<b>Profit/(loss) for the year after taxation</b>	<b>15,757</b>	<b>24,740</b>
<b>Net assets at 1 March</b>	<b>356,007</b>	<b>932,238</b>
<b>Net assets before Gift Aid distribution</b>	<b>371,764</b>	<b>956,978</b>
<b>Gift Aid distribution to Parent</b>	<b>-</b>	<b>(600,971)</b>
<b>Net assets at 28 February</b>	<b>371,764</b>	<b>356,007</b>

27 Properties Limited (Company Registration no. 08788057) is also a wholly owned subsidiary of the charity and is incorporated in England and Wales and is dormant. Its net assets at 28 February 2022 and 28 February 2021 were £1.

## 13 DEBTORS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	15,094	22,470	15,094	22,470
VAT recoverable	24,175	9,651	13,291	4,186
Prepayments and accrued income	785,643	684,640	783,089	681,886
Other debtors	134,578	134,861	134,578	134,861
	<b>959,490</b>	<b>851,622</b>	<b>946,052</b>	<b>843,403</b>

## 14 CREDITORS: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	627,972	542,760	622,992	542,760
Obligations under finance leases and HP contracts (note 18)	6,155	20,502	6,155	20,502
Other taxes and social security	78,964	68,498	78,964	68,498
Dilapidations provision on LH properties	25,000	-	25,000	-
Other creditors	99,332	120,510	99,332	120,510
Accruals and deferred income	593,946	473,254	584,969	460,598
	<b>1,431,369</b>	<b>1,225,524</b>	<b>1,417,412</b>	<b>1,212,868</b>

## 15 CREDITORS: amounts falling due after more than one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Obligations under finance leases and HP contracts (note 18)	-	6,155	-	6,155
	-	6,155	-	6,155

## 16 PROVISIONS FOR LIABILITIES

	Group and Charity		Group and Charity	
	2022 £	2021 £	2022 £	2021 £
Dilapidations provision on leasehold properties	525,000	250,000	250,000	250,000
Provision b/f	(25,000)	-	-	-
Amounts moved to short term creditors	(37,800)	-	-	-
Amounts released in the year	25,000	275,000	275,000	275,000
Additions	487,200	525,000	525,000	525,000
Provisions c/f	487,200	525,000	525,000	525,000

The dilapidations provision is for the cost of repairs to a number of leasehold properties at the end of their leases. Given the timing of lease exit is uncertain, the value and timing of the resulting payments is also uncertain.

## 17 FINANCIAL INSTRUMENTS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
<b>FINANCIAL ASSETS</b>				
Programme related investments – At cost (less impairment) plus accrued interest	3,803,456	4,250,095	3,803,456	4,250,095
	3,803,456	4,250,095	3,803,456	4,250,095

## 18 LEASE COMMITMENTS

At 28 February 2022, the charity and the group had annual commitments made under non-cancellable operating leases as set out below:

	Land and buildings	
	2022	2021
	£	£
The total future minimum lease payments are payable:		
Less than one year	981,979	969,722
Between one and five years	3,141,410	3,302,252
After five years	1,477,278	2,023,473
	<u>5,600,667</u>	<u>6,295,447</u>

	Other	
	2022	2021
	£	£
The total future minimum lease payments are payable:		
Less than one year	46,174	116,432
Between one and five years	152,669	11,379
	<u>198,843</u>	<u>127,811</u>

The annual cost charged in this year in respect of operating lease rentals was £1,017,623 (2021: £982,895) for land and buildings and £273,729 (2021: £289,262) for other leases.

	2022	2021
	£	£
Obligations under finance lease and hire purchase contracts:		
The total future minimum lease payments are payable:		
Less than one year (note 14)	6,155	20,502
Between one and five years (note 15)	-	6,155
	<u>6,155</u>	<u>26,657</u>

The above amounts are secured on the assets to which they relate.

## 19 RESTRICTED FUNDS – GROUP AND CHARITY

	As at 1 March 2021	Income	Expenditure	Transfers	As at 28 February 2022
	£	£	£	£	£
Media Sponsorship	-	12,237	(12,237)	-	-
Liverpool Appeal	-	149,019	-	(149,019)	-
Community Outreach	1,810	35,183	(16,370)	-	20,623
	<u>1,810</u>	<u>196,439</u>	<u>(28,607)</u>	<u>(149,019)</u>	<u>20,623</u>

The Media Sponsorship fund is a specific appeal to support the TV and radio programmes and church publications. These monies have been fully spent for the 2021-22 financial year.

The Liverpool appeal is a specific appeal towards the refurbishment of our new Liverpool leasehold that was acquired in September 2020. These monies have been fully spent in this financial year and are included within Fixed Asset additions in Note 10; therefore a transfer has been made to reflect the restriction being fulfilled. This fund is now closed.

## 19 RESTRICTED FUNDS – GROUP AND CHARITY (continued)

The Community Outreach funds are grants received towards the running of Soup Kitchens and Food Banks in our various branches. These monies were partly spent in the 2021-22 financial year and the remaining £20,623 will be utilised in the 2022-23 financial year.

RESTRICTED FUNDS PRIOR YEAR	As at 1 March 2020	Income	Expenditure	Transfers	As at 28 February 2021
	£	£	£	£	£
Media Sponsorship	-	13,384	(13,384)	-	-
Glasgow Appeal	-	163,316	-	(163,316)	-
Community Outreach	250	11,180	(9,620)	-	1,810
	250	187,880	(23,004)	(163,316)	1,810

The Glasgow appeal was a specific appeal towards the refurbishment of our new Glasgow premises that were purchased in February 2020. These monies have been fully spent in the previous financial year and the fund is now closed.

**20 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND**

GROUP 2021-22	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,699,982	-	42,699,982
Investments-Programme Related	3,803,456	-	3,803,456
Net Current Assets	15,600,635	20,623	15,621,258
Creditors: Amounts falling due after more than one year and provisions	(487,200)	-	(487,200)
<b>Total</b>	<b>61,616,873</b>	<b>20,623</b>	<b>61,637,496</b>

CHARITY 2021-22	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,661,246	-	42,661,246
Investments-Programme Related	3,803,456	-	3,803,456
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	15,267,605	20,623	15,288,228
Creditors: Amounts falling due after more than one year and provisions	(487,200)	-	(487,200))
<b>Total</b>	<b>61,250,489</b>	<b>20,623</b>	<b>61,271,112</b>

GROUP 2020-21	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,077,930	-	42,077,930
Investments-Programme Related	4,250,095	-	4,250,095
Net Current Assets	13,789,464	1,810	13,791,274
Creditors: Amounts falling due after more than one year and provisions	(531,155)	-	(531,155)
<b>Total</b>	<b>59,586,334</b>	<b>1,810</b>	<b>59,588,144</b>

CHARITY 2020-21	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	41,997,606	-	41,997,606
Investments-Programme Related	4,250,095	-	4,250,095
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	13,513,779	1,810	13,515,589
Creditors: Amounts falling due after more than one year and provisions	(531,155)	-	(531,155)
<b>Total</b>	<b>59,235,707</b>	<b>1,810</b>	<b>59,237,517</b>

## 21 ANALYSIS OF CHANGES IN NET DEBT

GROUP	As at 1 March 2021 £	Cashflows £	New Finance Leases £	As at 28 February 22 £
Cash at Bank and in Hand	3,380,601	1,910,383	-	5,290,984
Fixed Term Deposits	10,500,000	-	-	10,500,000
Finance Leases	(26,657)	20,502	-	(6,155)
	<u>13,853,944</u>	<u>1,930,885</u>	<u>-</u>	<u>15,784,829</u>

CHARITY	As at 1 March 2021 £	Cashflows £	New Finance Leases £	As at 28 February 22 £
Cash at Bank and in Hand	3,100,479	1,856,958	-	4,957,437
Fixed Term Deposits	10,500,000	-	-	10,500,000
Finance Leases	(26,657)	20,502	-	(6,155)
	<u>13,573,822</u>	<u>1,877,460</u>	<u>-</u>	<u>15,451,282</u>

## 22 RELATED PARTY AND SISTER CHURCH TRANSACTIONS

At the year-end, the following loans were outstanding from sister churches and are included within programme related investments (fixed assets) as required under FRS 102:

SISTER CHURCHES	2022 £	2021 £
Ireland	1,049,183	1,180,188
Mauritius	1,610,753	1,776,979
Hong Kong	13,763	54,427
New Zealand	1,129,757	1,238,501
	<b>3,803,456</b>	<b>4,250,095</b>

There was a loan to Nigeria of £363,856 plus interest of £14,451 which is fully impaired. In the previous financial year, the loan to Belgium of £573,188 plus interest of £68,350 has also been impaired. Included within programme related investments are amounts receivable from sister churches in respect of interest as follows:

	2022 £	2021 £
Ireland	131,236	138,602
Mauritius	33,287	40,663
Hong Kong	136	539
New Zealand	11,186	12,262

Donations to sister churches during the year amounted to £470,861 (2021: £861,375): £54,710 to Cyprus (2021: £56,222), £60,600 to Dubai (2021: £87,550), £109,090 to East Timor (2021: £131,253), £87,481 to Greece (2021: £126,359), £38,340 to India (2021: £nil), £nil to Indonesia (2021: £9,065), £22,981 to Israel (2021: £7,000), £40,567 to Malta (2021: £34,650), £nil to Malaysia (2021: £2,842), £1,707 to Papua New Guinea (2021: £nil), £55,385 to South Korea (2021: £56,000) and £nil to Tanzania (2021: £350,434).

### RELATED PARTIES

During the year the charity has purchased advertising services of £228,000 (2021: £204,000) from its trading subsidiary Liberty Radio Limited and has recharged £143,874 in relation to rent, staffing and other costs (2021: £108,623). In addition, Liberty Radio made a distribution of £nil to the charity during the year (2021: £600,971). At the year-end there is a balance outstanding of £nil owed by the charity to its trading subsidiary (2021: £nil). Liberty Radio Limited was operating from premises, which up until 15 February 2019, were provided rent-free by Record TV Network Limited. During the year the charity purchased £110,550 (2021: £528,295) of programmes and advertisements from Record TV Network Limited. Since the end of June 2021, Record TV Network is no longer operating in the UK. As a result, there is a balance outstanding of £nil owed by the charity to Record TV Network Limited at the year-end (2021: £36,850). Other than set out above, there are no relationships between Record TV Network and either the charity or Liberty Radio Limited. This disclosure is made purely in the interests of transparency.

Bishop Alvaro Alves de Lima Junior, the Bishop in charge of the UK up until 05 May 2021 and Bishop Tiago de Jesus Silva Marques, the Bishop in charge of the UK from the 06 May 2021 are also overseeing the sister church UCKG Help Centre Limited, Ireland. The transactions between the charity and the sister church in Ireland are as follows: Repayments of the loan made during the year were £102,449 (2021: £233,241). Interest incurred on the loan in 2022 was £18,359 (2021: £20,832). The amount outstanding at the year-end is as shown above.

Bishop Alvaro Alves de Lima Junior up until the 05 May 2021 and Bishop Tiago de Jesus Silva Marques from the 06 May 2021 have also been overseeing the sister churches in the continent of Asia and the region of Oceania. Donations given to sister churches in East Timor, India, Indonesia and South Korea are detailed above. In addition, on-going loans with the sister churches in Hong Kong and New Zealand had repayments made during the year of £40,800 (2021: £23,800) and £119,930 (2021: £119,934) respectively and incurred interest of £136 (2021: £539) and £12,262 (2021: £13,328). The amounts outstanding at the year-end for both loans are as shown above.

Bishop Tiago de Jesus Silva Marques is also overseeing the sister church in Dubai. Donations given to Dubai are detailed above.

During the year book sales to sister churches totalled £1,723 (2021: £5,534). Amounts sold to individual churches are not considered material.

**23 GROUP STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2021**

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
<b>Income from:</b>			
Donations	12,627,554	176,283	12,803,837
Other trading activities	502,815	-	502,815
Investments	85,034	417	85,451
Other Income	625,700	-	625,700
	<b>13,841,103</b>	<b>176,700</b>	<b>14,017,803</b>
<b>Charitable activities</b>			
UK Ministry	190,243		190,243
Community Outreach	275	11,180	11,455
	<b>190,518</b>	<b>11,180</b>	<b>201,698</b>
<b>Total Income</b>	<b>14,031,621</b>	<b>187,880</b>	<b>14,219,501</b>
<b>Expenditure on:</b>			
Raising funds	265,612	-	265,612
<b>Charitable activities</b>			
UK Ministry	11,784,833	13,384	11,798,217
Community Outreach	326,414	9,620	336,034
Overseas Mission	1,520,419	-	1,520,419
	<b>13,631,666</b>	<b>23,004</b>	<b>13,654,670</b>
<b>Total expenditure</b>	<b>13,897,278</b>	<b>23,004</b>	<b>13,920,282</b>
Net gains on Investments	8,881	-	8,881
<b>Net Income before Transfers</b>	<b>143,224</b>	<b>164,876</b>	<b>308,100</b>
Gross transfers between funds	163,316	(163,316)	-
<b>Net movement of funds in year</b>	<b>306,540</b>	<b>1,560</b>	<b>308,100</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	59,279,794	250	59,280,044
<b>Total funds carried forward</b>	<b>59,586,334</b>	<b>1,810</b>	<b>59,588,144</b>

## 24 CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
<b>Income from:</b>			
Donations	12,627,554	176,283	12,803,837
Other trading activities	529,335	-	529,335
Investments	685,361	417	685,778
Other Income	625,700	-	625,700
	<b>14,467,950</b>	<b>176,700</b>	<b>14,644,650</b>
Charitable activities	190,243	-	190,243
UK Ministry	275	11,180	11,455
Community Outreach	-	-	-
	<b>190,518</b>	<b>11,180</b>	<b>201,698</b>
<b>Total Income</b>	<b>14,658,468</b>	<b>187,880</b>	<b>14,846,348</b>
<b>Expenditure on:</b>			
Raising funds	265,612	-	265,612
Charitable activities	11,835,448	13,384	11,848,832
UK Ministry	326,414	9,620	336,034
Community Outreach	1,520,419	-	1,520,419
Overseas Mission	-	-	-
	<b>13,682,281</b>	<b>23,004</b>	<b>13,705,285</b>
<b>Total expenditure</b>	<b>13,947,893</b>	<b>23,004</b>	<b>13,970,897</b>
Net gains on Investments	8,881	-	8,881
Net income before transfers	719,456	164,876	884,332
Gross transfers between funds	163,316	(163,316)	-
Net movement of funds in year	882,772	1,560	884,332
Reconciliation of funds			-
Total funds brought forward	58,352,935	250	58,353,185
Total funds carried forward	59,235,707	1,810	59,237,517

## 25 POST BALANCE SHEET EVENTS for the year ended 28 February 2022

In April 2022, a loan of EUR 4,000,000 was made to our sister church in Portugal.

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