



uckg.org

**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2022/23

OVERVIEW



BISHOP JAMES INTERCEDES FOR THE CONGREGATION IN NORTH LONDON

OVERVIEW

Introduction

The UCKG HelpCentre's financial year 2022/23 was undoubtedly marked by the efforts and generosity of its members, and the general public, that donated tens of tons of non-perishables in support of the people in Ukraine, which came on top of all our regular activities that benefit communities throughout the UK where our HelpCentres are located.

As this annual report is concluded, by force of another human conflict, now in the Middle East, society seems to be reaching a point where there is little room for common sense and tolerance. The church isn't immune to this.

Overall, 2022/23 was a period of resilience and perseverance, where we sought renewal and the right vision and inspiration from God to remain true to the living faith and to adapt to the circumstances before us so that we can help people more effectively and decisively.

Missionary visits by the church's founder and a few other senior bishops, and a series of special events, some held for a period of weeks, all done in our local HelpCentres for ease of access and the convenience of local people, allowed members and new comers alike, to learn there is only one way to true happiness. And, that it is through a real relationship with God that transcends attending a church, affecting and molding the very core of

who we are and how we go about our lives in the here and now.

A revived church immediately has more people interested in helping others find a way out of their problems. And, as such, our temporal assistance to the communities where we are based was secured and reinforced. More people, from all walks of life, Christian or other faiths, or no faith at all, were helped, whether at our soup kitchens, food banks, community events and outreach activities, or the Universal Access Point.

Administratively, the church and charity looked at the future and work is ongoing to revise policies and procedures that once implemented will provide an even better structure for growth.

There is lots more about our work and progress during 2022/23 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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Statement from the Bishop in Charge and the Chair of Trustees

Every year brings new challenges and rewarding opportunities for those of us who are engaged in the Christian and humanitarian endeavours. And if we thought that the pandemic was the main highlight of the decade, then the rise of the cost of living in 2022, which caused financial concerns throughout the UK, has amplified the harsh reality to many.

For the UCKG, it was one more year of doing what drives us the most, which is reaching out to those in need in the community and providing both spiritual and physical support. This past year has been a particularly fulfilling and successful period as we continued to help people throughout the UK, to deal with and overcome their day to day challenges, thus, the UCKG has been focusing strongly on helping people where they are, at a practical and temporal level, as well as through the core essence of faith throughout the financial year of 2022/2023.

We doubled the size of our network of food banks and soup kitchens so that by the end of the financial year, 21 out of a total of 34 full time HelpCentres were participating in this much-needed initiative. This past year, more of our full time HelpCentres have joined the network which have been helping to feed several hundred people each week. We also continue to revise our portfolio of community outreach

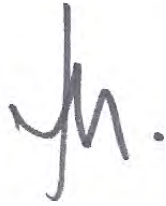
activities, so that we can reach out further to address some of the community's most pressing needs.

The UCKG is extremely grateful to our dedicated team of pastors, administrators, volunteers, and organisers. They have been key to the way we have moved forward and made a great success of the past year. We also rely hugely on the support of our church members who run a wide range of community outreach activities alongside our pastors, and value their generous contributions. Some give their time in cooking for our soup kitchens or helping at our food banks while others choose to help as assistants at our public services of prayer, and in doing so willingly putting aside their own needs sometimes to align their lives ever more closely with the Gospel.

We were also able to reopen one of our Special Works – our part time facilities from which new full-time churches are grown – in Hull in June 2022.

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 selfless and immense support to members and the wider community.

Finally, we are pleased to report that our work in 2022/2023 has benefited and changed many lives, and different things we do to initiate such change are reflected throughout this document. We are both very honoured to have been able to take on the leadership of this inspiring organisation in 2022 and excited about taking it forward into the next year.



Tiago de Jesus Silva Marques
Bishop in Charge

18 December 2023

The Board of Trustees is pleased to submit its report and financial statements for the UCKG HelpCentre (the charity) for the year ended 28 February 2023. The financial statements are prepared in order to give a true and fair view of the state of affairs of the charity and have been prepared in accordance with the requirements of the Charities SORP (FRS 102).



Audrey Tung de Medeiros
Chair of Trustees

18 December 2023

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

Rodrigo Silva

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

The UCKG HelpCentre continues focused and committed, working consistently towards meeting its twin objectives set since its arrival in the UK in 1995, when it was established here as an autonomous church and charity. These objectives are to:

- Advance the Christian faith; and
- Implement general charitable purposes.

A glance back to the beginning of this audit period, and it hits that as society felt like a corner had been turned, leaving behind the dark cloud and devastation of COVID-19, a new threat to the “normality” of life emerged through the conflict in Ukraine. A stark realisation for many that society, vulnerable to mutations of a deadly virus for the best part of two years, was - again - vulnerable, now to human conflict.

For the Christian world, though, the realisation is that of urgency; the obvious immediate one of helping those in need and where possible those more directly affected by the conflict, but also that Biblical prophecies are coming true, a sign, together with all other signs, that the Lord Jesus Christ is at the door. This means His servants must hurry, pray and work their hardest to lead more people to the Kingdom of God, and salvation.

The UCKG’s approach has always been to react quickly to the issues and concerns affecting communities where its HelpCentres are based and to address the needs of local people and society in general.

Our experience is that when people turn to God through Jesus Christ, lives are enriched materially in the here and now, as well as spiritually. People become happier and regain a sense of peace, while negative behaviours fade away, benefitting individuals, their families, friends and society.

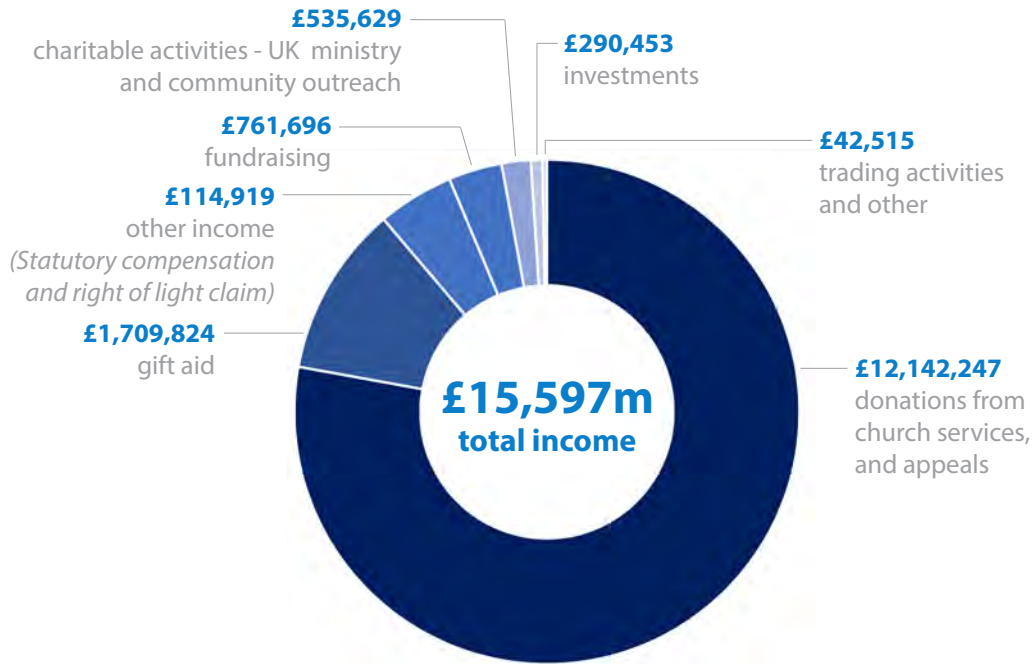
We meet our faith objectives through multiple, daily services of prayer in all full time UCKG HelpCentres, a reduced schedule in part time HelpCentres, evangelism and practical outreach. Our charitable activities are essentially delivered by volunteers from our congregations, who are supported by our clergy and professional staff in reaching out to those who are struggling financially, emotionally or spiritually.

We progress the entire work by continuing to develop our network of HelpCentres, where we provide life coaching, career and relationship guidance, as well as immediate spiritual and practical support for people facing moderate to severe difficulties.

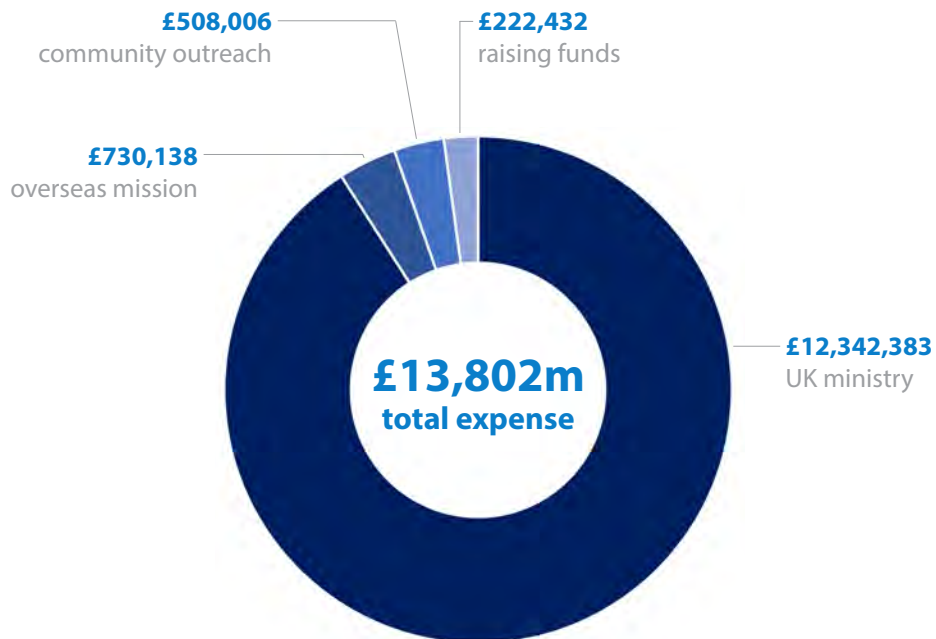
OVERVIEW

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 year¹



12

part-time/temporary locations open several days a week²

People serving in the UK at the year end



59

pastors and the Bishop in Charge serving full-time



27

assistant pastors serving full-time



120

workers in administrative and various support roles



59

wives of pastors and the bishop supporting the ministry



699

volunteers assisting with church services and advice sessions



676

volunteers helping with local community activities³

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



918,714

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



581

individuals were baptised in water and started their journey to salvation⁴



11,643

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

Key benefits delivered and help provided (continued)



10,179

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



1,337

members of the public called the helpline for the first time



3,116

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

41.62% 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

15.30% 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

15.02% 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

12.33% 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

8.57% 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

7.16% 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



272

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



198

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



282

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



231

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



57

members of the general public called enquiring about baptism in water

Key benefits delivered and help provided (continued)



1,809

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



454

hours of community events were held during the year



8

soup kitchens providing soup and simple meals weekly were in operation during the period



14

food banks providing weekly bags of groceries were in operation during the period⁵



1,200

young people attended our UK youth group joining at age 14 and remaining until 25⁶



156

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

Social media presence



3m

people follow our Facebook @UniversalChurchUK



15,375

people follow our Instagram @universalchurchuk



19,300

people subscribe to our YouTube channel UCKGTV



7,882

people follow our Twitter @TheHelpCentre

footnotes

¹ this figure includes the new full-time HelpCentre in Nottingham that was inaugurated during the period.

² 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.

³ this figure includes only volunteers for community groups and activities, and is exclusive of volunteers that are involved with church groups.

⁴ this figure includes both physical baptisms as well as online baptisms that were introduced during the pandemic.

⁵ this figure includes a new food bank that opened during the period at our Hammersmith HelpCentre.

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

OVERVIEW

Highlights from 2022/23

March 2022 Tour of Faith and Miracles

Determined to show that miracles are not a thing of the past, since the God of the Bible is still the same and His power is available to all those who decide to seek it, Bishop James and pastors toured several of our HelpCentres nationwide taking the power of God to the people through prayers and Biblical teachings.

Ukraine Humanitarian Appeal (Phase 1)

The first effort by members of the UCKG HelpCentre to gather donations of non-perishables to assist people affected by the war in Ukraine produced 2.5 tonnes that were delivered to Kyiv for local distribution.

Caleb Women's Appreciation Day

VYG members indulged Caleb group women in a pampering session that included nails painting and hair styling, followed by an afternoon tea.

Marriage Course

This - very in demand - limited registration course embarks couples on a seven week journey to shield their marriage from all the dangers leading people to separation and divorce.



'Here I Am Lord!' Book Launch

Over a thousand people queued, excitedly, at the Rainbow Theatre in order to redeem their book. An opening word by Bishop Carlos encouraging all attendees to ask the Holy Spirit to guide them as they read the book, was followed by a personalised signing for English, Spanish and Portuguese book versions.

Bishop Macedo's Missionary Visit

The much anticipated missionary trip to London by Bishop Macedo saw around 2,200 attendees in a service that was also transmitted via video conference to other HelpCentres across the country. The Bishop meditated on the Bible verse taken from Matthew 18:19, and invited those who were despised, rejected, suffering,



desperate, alone and lost in this world to unite their faith with him in agreement and ministered over them the blessing that their lives would be transformed through their faith.

April 2022
It is Finished Event

The event started at 3pm on Good Friday, the exact hour Christians believe Jesus said 'It Is Finished' on the cross. Attendees were inspired to use their faith and determined the end of their suffering by saying 'It Is Finished' to their problems.

The Blood Drive

A total 44 UCKG volunteers donated blood to help meet the demand of blood donations.

Food Bank Hammersmith Grand Opening

32 people used the Hammersmith food bank on its opening day. They benefitted from a splendid variety of fresh, canned and dried food to choose from, including ready meals, pies,



pizzas, fruit and vegetables, and tea, coffee and hot chocolate. The food was

HelpCentre's members. In attendance were also Andy Slaughter MP, the Mayor and Mayoress of Hammersmith, Cllr PJ Murphy and Mrs Mary Murphy, and the Hammersmith & Fulham Youth Mayor, Ben Ruzbehan that cut the ribbon and declared the food bank officially open.



donated by Lidl, Waitrose, FareShare Go and the

May 2022
End of Season 1 Showdown

Colour coordinated youths came together to represent their region in a dance off competition and performance. Followed by a message and call to commit to Jesus and baptism in water.

Ukraine Humanitarian Appeal (Phase 2)

The second effort by members of the UCKG HelpCentre to gather donations of non-perishables to assist people affected by the war in Ukraine produced an impressive 22 tonnes that were delivered to Kyiv for local distribution.





VYG MEMBERS INVITING YOUTHS TO SPECIAL EVENT

June 2022

Heartbreak Estate

The special performance by the VYG highlighted how a young person can easily go down the path of gang life and the fatal consequences this can have. The event was enjoyed by hundreds of youths in HelpCentres nationwide.

July 2022

Ark of Family Salvation

An event of prayer and supplication for the family hosted at all HelpCentres nationwide saw attendees walk through the replica of the Ark for God to protect their loved ones.



VYG MEMBERS AT WORK IN THE COMMUNITY

We Care! - Youth Engagement

VYG members joined in litter picking clearing the local woodlands and parks in Newham, collecting 14 bags of litter, as well as multiple shards of glass found in the play areas.

Bearing the Burden Initiative

Under this initiative, volunteers go door-to-door in different communities encouraging people to either leave a prayer request with them or receive prayer

weekend food assistance for children in Peterborough, the initiative provided each child on the day with a captivating safari-themed lunch box containing a wholesome sandwich, school-approved juice, a piece of fresh fruit, and an educational toy.

Get Active Outdoors

Patient Care Group volunteers came together to get the local community moving! At the Andover Estate in North London, two 25-minute sessions with 15



BISHOP JAMES AND WIFE LEAD LOVE WALK CROWD

there and then for whatever situation is burdening them.

The National Evangelism Day

A mass evangelism day where volunteers handed out the latest edition of the City News and shared information about the spiritual and community outreach services that we have on offer.

The Lunch Box Initiative

Launched in response to the increasing demand for

people each got them doing fun individual and group exercises. Attendees found it easy and enjoyable, even those who hadn't exercised in a long time.

August 2022 The Love Walk

A questionnaire designed to promote healthy conversations and various activities such as 'how well do you know your partner?', brought laughter, serious dialogue and an overall pleasant time together.

September 2022 Ukraine Humanitarian Appeal (Phase 3)

The third effort by members of the UCKG HelpCentre to gather donations of non-perishables to assist people affected by the war in Ukraine produced a respectful 18.5 tonnes that were delivered to Kyiv for local distribution.

End of Season 2 Showdown

Youths returned to the headquarters in their numbers for a regional



competition with performances and a lot of fun. Everyone who attended was given the opportunity to draw closer to God under the key message that in order for God to work in us we need to be 100% real.

October 2022 'The Secrets and Mysteries of the Soul' Book Launch

First launched in Brazil, Portugal and Japan, Bishop James hosted the UK launch of a book that will allow

people to know and understand the value of their soul and how one should take care of it. The launch was followed by a service where the book was studied.

Night Vigil of the New Generation

Donning white shirts for the occasion, a mix of youths and UCKG volunteers who considered themselves to have a youthful spirit congregated at the Rainbow Theatre for this vigil that counted with a message by Bishop Domingos who had

visited the UK from Portugal giving youths a chance to truly surrender all of themselves and give their lives to God. As morning approached, there were performances prepared by all 5 regions and life transformation testimonies that were shared by the individuals who have experienced a change in their life since coming to the VYG.

Sunday of Strength with Bishop Macedo

Bishop Macedo read from



Romans 8:9 and emphasised the importance of having true communion with God and the need to invest in having the Holy Spirit. Prayer for the coming of the Holy Spirit left attendees with their faith renewed and revived.

November 2022 Mega Help Event

The increase in gang related crime across the capital led the VYG to organise this event where its youth members and family gathered together to show other young people and the community at large that with the right guidance and



influence, youths can be empowered to make the right choices in life and come out of the stereotype that they are commonly depicted as being.

Nottingham Grand Opening

421 people attended the grand opening service at the new Nottingham HelpCentre. There were prayers for those who were feeling sad, desperate, or facing a hard moment in any area of their lives. Bishop James shared a message emphasising the living like a child of God. the new building replaces a previous leasehold and offers greater seating capacity and more accessibility to those with disabilities and the elderly so that they too can take part in our weekly services.

December 2022

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 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 2023

Canary Appeal

Because food poverty is more common than ever, this food drive set out to collect as much canned and non-perishable food as possible for our food banks throughout the United Kingdom. A target of 25 tonnes of food to prepare much-needed food parcels for struggling families.

Bishop Julio Freitas' Missionary Visit

A strong spiritual start to the year with the missionary visit of Bishop Julio who held three meetings in London: Wednesday – The Anointing

with the Oil consecrated on Mount Calvary; Friday – The Night Vigil for the servants held at the Kilburn HelpCentre; and Sunday – The 'You Can' event, with more than 2,000 people in attendance at the Finsbury Park HelpCentre.

February 2023

No Way Night Vigil

Bishop Junior, leader of the FJU (the VYG in Brazil) on a missionary visit to the UK held the service. The packed auditorium received a powerful message leading them to say 'No Way!' to what is wrong and to begin a new life with God. And that when you go God's way, it can never be the wrong way.

Bishop Celso Junior's Missionary Visit

Bishop Junior held services at HelpCentres in Manchester, Kilburn and Finsbury Park in his missionary visit to the UK. In the special Sunday Morning service in Finsbury Park, he reminded all those present about the importance of investing in their spiritual lives daily.



TRUSTEES' REPORT

NON-PERISHABLES DONATIONS TO SUPPORT PEOPLE IN UKRAINE



TRUSTEES' REPORT

Achievements and performance

With no time to waste, especially when society and the world are faced with consecutive challenges that threaten its very core, the UCKG HelpCentre had to rise to the occasion and be counted on by helping the Ukrainian people have a chance to survive the effects of war, ease the predicament of families in need in the UK due to the cost of living crisis, and respond to the continuous increase in youth crime in the capital.

During the period we organised three appeals that raised over 43 tonnes of non-perishables that were delivered to the Ukrainian people affected by the war, we strengthened our soup kitchen and food bank operations so that there are enough backup supplies to continue serving the 1,400 families in need currently using our centres nationwide on a weekly basis for a period of 8 weeks should the regular supplies from third parties default for

any given reason, and organised and hosted multiple events to engage with youths and promote that these live free from gun and knife crime, and equipped them with the mental tools and spiritual support to steer clear of gang life.

Our underlying purpose and mission remain unchanged, we came to the UK to grow a church that would bring the good news of the Gospels to everyone who will listen, and to be charitable in whatever ways are most appropriate for the places and times we live in. It is certainly our intention to continue our work for the spiritual and practical good of the communities here. We aim to bring hope, faith, and not a little comfort, into more deprived and challenged areas where the need is great.

Our Statement of Faith (as seen overleaf) is similarly unchanging, as



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.

the Word of God is forever. We have long established a pattern for our informal style of prayer services that works well, and a policy of locating HelpCentres in busy locations, which we expect to continue unchanged for the foreseeable future. That does not mean, however that we oppose change where it can be of value. We are open-minded and flexible, particularly as regards outreach and our major faith events. We revisit activities to meet the immediate need or introduce new ones to address the evolving concerns of our congregations and the communities where we are based. Examples of these can be found in the Highlights section earlier in this report.

We continued to work as a lean organisation so that we could fund the maximum amount of charitable activity and so we remain heavily reliant on our volunteers who support our pastoral and administrative teams. We remain very grateful to everyone who helps out with outreach and fundraising efforts for the church.

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.

The full scale of daily services has now been reinstated at all our full-time HelpCentres, as was pre-pandemic, and we retain the required online presence that enables people who can’t go out to have access to the prayers and services we host that will sustain them spiritually. Our various church and community groups and their related activities continue being adapted as needed to respond and serve the needs of our changing communities. More information on these can be found later in this section of the report.

Finally, we would mention the UCKG’s property portfolio, which is core to our activities, and at the end of the period 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 halls, hotels, community centres, schools and similar venues in areas where we are keen to expand our ministry.

Throughout the year the UCKG was constantly seeking opportunities to extend our reach, particularly in areas where demand is proven, and we

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

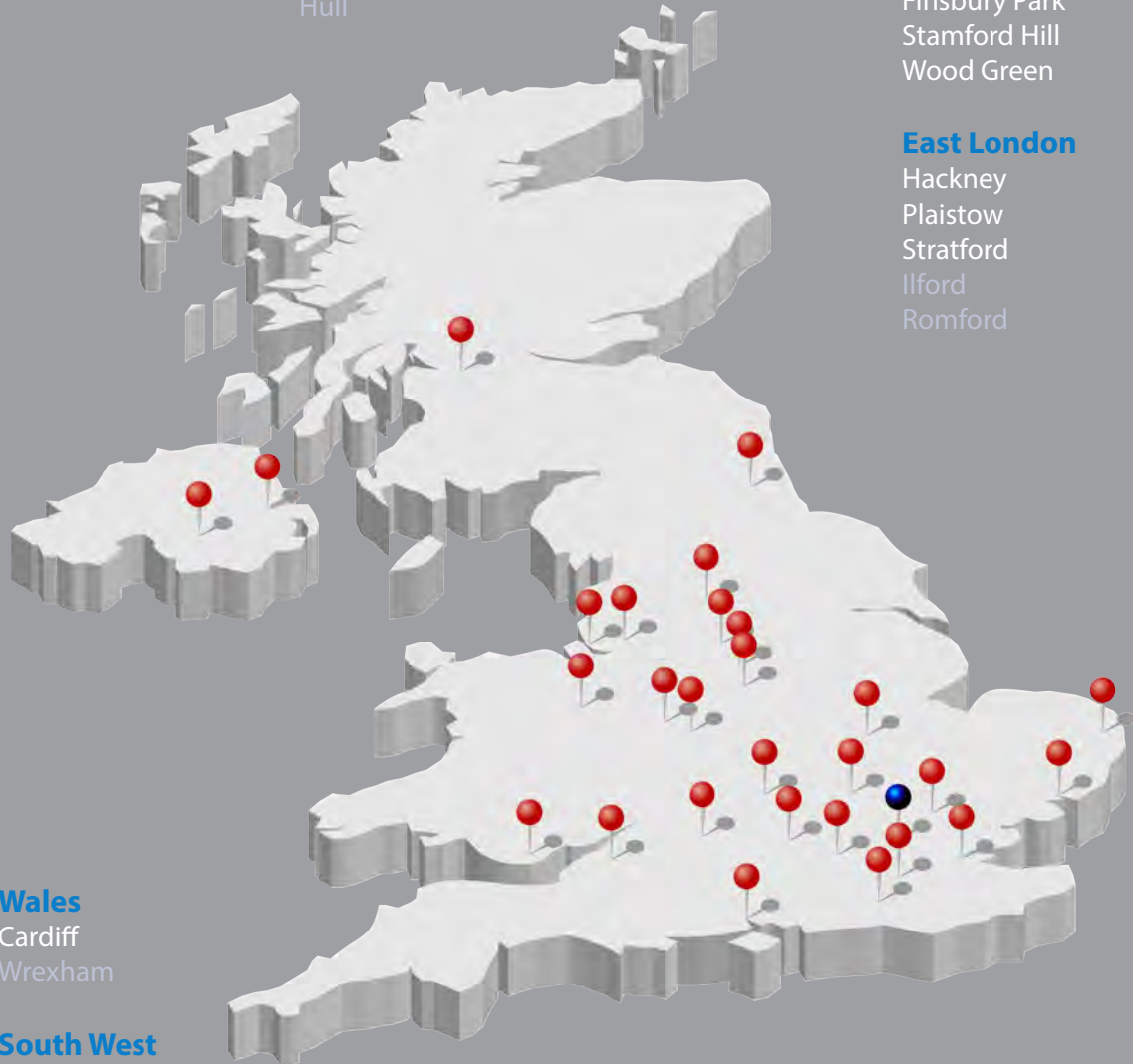
Ipswich
Luton
Peterborough
Norwich
Watford

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

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 fulltime 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 Liverpool, with others to be completed in Luton and Nottingham. And, minor works were completed in Swindon, Finsbury Park, Stamford Hill, Willesden Green, Leeds and Plaistow.

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 below.

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

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

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 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.

UK ministry – further activities

Breaking the Habit

This is a regular meeting for people wanting to overcome addictions, and during 2022/23 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 2022/23 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 reopened to the public during 2022 following the forced closure due to the pandemic – Finsbury Park in May, Leeds in July, and Peckham in August – and served members of the congregations with a selection of sandwiches, pastries, cakes and drinks before or after services.

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 2022 and early 2023 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. We were fortunate enough to be able to run a trip to Israel in May 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 continued with its initiative for the branches' local communities, which involves the group praying for residents local to their branches and inviting all who desire to leave their prayer requests with the group to be prayed for throughout each month.

Faith-based special events

Throughout the year, the UCKG HelpCentre holds a number of special events for people who want to deal with their problems through faith. These are for people seeking answers from God when all else has failed. These special events can take place in our HelpCentres nationwide, or at external locations like football stadiums or other capacious venues, hired for that purpose. Attendees include our members, their friends and families and newcomers, most likely those who are confused by a multitude of problems and cannot

see a way through. Members and newcomers often travel considerable distances to attend.

During 2022/23 we were able to hold many large scale focussed events at our headquarters and various HelpCentres around the country to good effect. Amongst these there were missionary visits by four Bishops; Bishop Macedo - the founder of the UCKG's worldwide ministry - in March and October 2022, Bishop Domingos also in October 2022, Bishop Julio Freitas in January 2023, and Bishop Julior in February 2023.

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



BISHOP JULIO MINISTERS BLESSINGS IN NORTH LONDON

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. Regular 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 nearly 400 members spread across 26 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 regularly 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 in partnership with a third party charity donated 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 helps them turn their lives around, in addition to the responsible young people who make up the majority of the membership. It attracts youths who are ready to give up destructive lifestyles and helps 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.

The 24 Hour helpline introduced a WhatsApp line (020 7686 6010) in March 2023 to provide an additional platform catering for people that do not feel so confident in speaking on the telephone. Since its introduction, the UCKG WhatsApp line has assisted numerous people with a variety of issues and queries on the work of the charity.

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. Significant time is spent every 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. There are now 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 location during the year. The new food bank provision opened in



the Hammersmith HelpCentre. This service is now available in 14 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. A new loan was made to our sister church in Portugal (see Note 11) in the 2022/23 financial year towards the acquisition of a property in Israel to support the on-going work of spreading the gospel. Repayment of all loans that have not previously been

fully impaired is continuing. (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 2022/23 financial year we have helped with the subsistence expenses of the sister church in Greece with donations totalling £90,710, (2022: £87,481), and have given £60,600 (2022: £60,600) and £126,827 (2022: £55,385) towards the ongoing subsistence of our sister churches in Dubai and South Korea. Ongoing subsistence of £73,504 (2022: £54,710), £106,965 (2022: £109,090) and £44,597 (2022: £40,567) respectively, was provided for the development of sister churches in Cyprus, East Timor and Malta. Donations of £45,518 (2022: £22,981), £94,875 (2022: £38,340) and £nil (2022: £1,707) were provided for our sister churches in Israel, India, and Papua New Guinea and a generator was provided for our sister church in

Ukraine totalling £42,027 (2022: £nil). 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 focus on helping individuals of all ages, 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 also 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. Post pandemic, the UCKG is once again very active in visiting people in hospitals, prisons or who were otherwise housebound, providing support and comfort. Our main community work however, comprises of the soup kitchens and food banks which are 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 2023, although grants of £18,648 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.

During the year, the fundraising department received five complaints that were fully investigated and resolved.

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 2022/23 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.

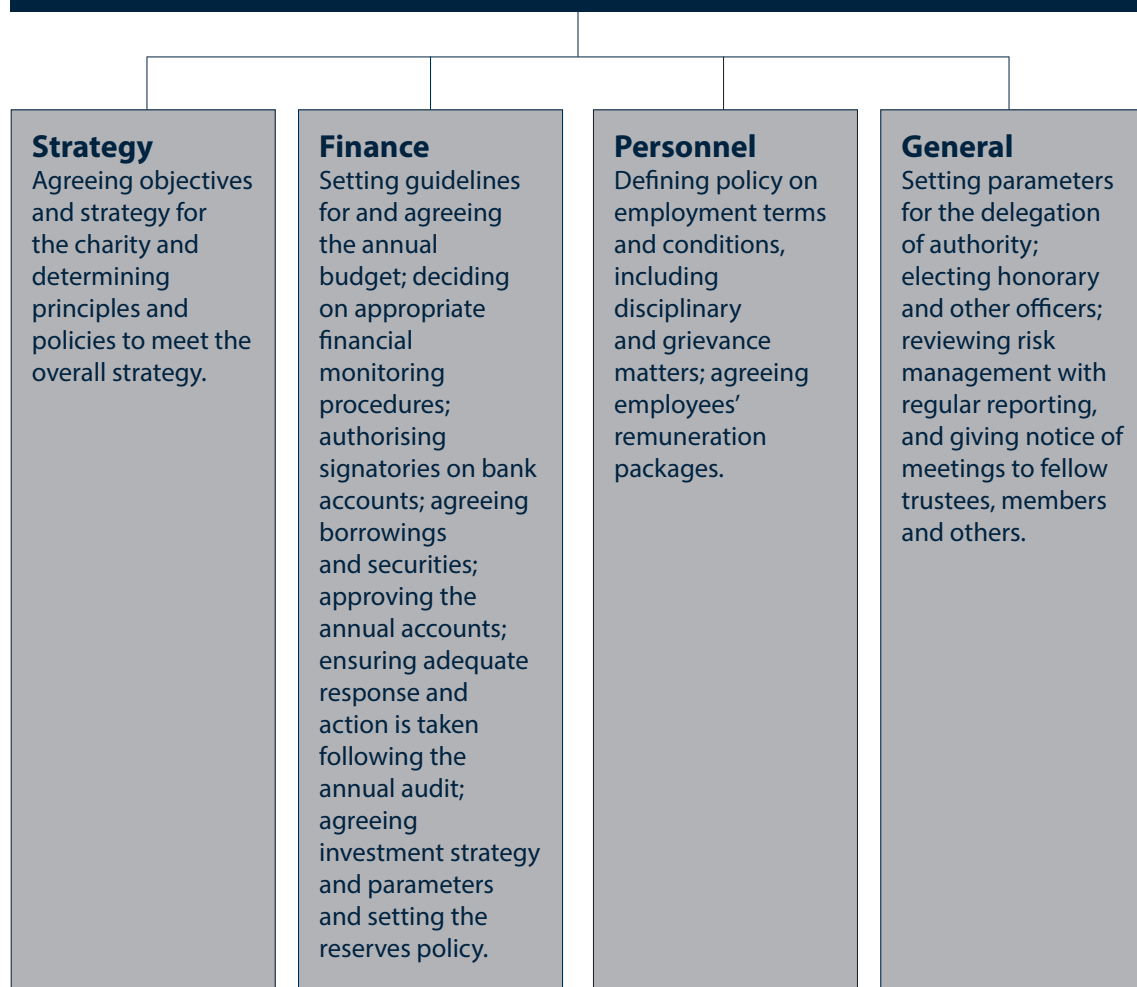
The trustees are responsible for the keeping of proper accounting records that disclose the financial position of the charity and the group with reasonable accuracy at any time, and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) 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 in Finsbury Park, London, 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. During either 2022/2023

or the previous financial year, policies were updated in relation to contingency plans on safeguarding, financial crime, health and safety 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 good to neutral public perception in the communities neighbouring our HelpCentres, or otherwise in contact with us. Nonetheless, we recognise 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 £2,250 (2022 £11,721) local government grants for two (2022 two) of our Soup Kitchens/Food Banks. Our main income is therefore from service donations. This was not seen as a high level risk in 2022/23 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 £15,597,283 (2022: £15,390,676) of which £11,990,062 (2022: £11,893,512) represented donations from church services. The net movement in funds amounted to £1,982,134 (2022: £2,049,352) resulting in total fund balances carried forward of £63,619,630 (2022: £61,637,496).

Income

Unrestricted donations from church services represent approximately 77% (2022: 77%) of the total income.

Expenditure

Expenditure for the year totalled £13,802,959 (2022: £13,294,408). This was broadly in line with previous years, however the main changes included an increase in donations to sister churches of £215k and a decrease in repair and maintenance costs of £625k due to ongoing refurbishments in our recently acquired freehold properties, which have been capitalised. Staff costs are discussed below.

Approximately 98% (2022: 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 35% (2022: 34%) 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 £63,619,630 (2022: £61,637,496), while the charity's funds totalled £63,374,812 (2022: £61,271,112). Additions to group fixed assets totalled £1,399,506 (2022: £1,945,858) while additions to charity fixed assets totalled £1,395,119 (2022: £1,945,858). Additions to Programme Related Investments totalled £3,380,620 (2022: nil). There were restricted funds of £87,291 as at 28 February 2023 (2022: £20,623).

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 £63,532,339 (2022: £61,616,873). Of this amount, £42,717,551 (2022: £42,699,982), 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

£40,875,152 (2022: £40,667,068), 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 £6,787,631 (2022: £3,803,456) see note 11. As at 28 February 2023 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £14,274,966 (2022: £15,401,197). Restricted reserves are detailed in Note 19.

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, (£4,100,000) 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 £4,100,000 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 18 December 2023 and signed on their behalf by:



Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

CANARY DONATIONS TO SUPPORT FOOD BANKS



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 'charity') and its subsidiary (the 'group') for the year ended 28 February 2023 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 2023 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 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.

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: 20 December 2023

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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations	1	13,722,758	129,313	13,852,071	13,691,854
Other trading activities	2	804,211	-	804,211	1,045,982
Investments	3	288,400	2,053	290,453	65,159
Other Income	4	114,919	-	114,919	180,948
		14,930,288	131,366	15,061,654	14,983,943
Charitable activities:					
UK Ministry		415,483	-	415,483	334,503
Community Outreach		101,498	18,648	120,146	72,230
		516,981	18,648	535,629	406,733
Total Income		15,447,269	150,014	15,597,283	15,390,676
Expenditure on:					
Raising funds	6	222,432	-	222,432	286,283
Charitable activities:					
UK Ministry		12,332,237	10,146	12,342,383	12,090,951
Community Outreach		482,590	25,416	508,006	425,522
Overseas Mission		730,138	-	730,138	491,652
	5	13,544,965	35,562	13,580,527	13,008,125
Total expenditure		13,767,397	35,562	13,802,959	13,294,408
Net (losses)/gains on Investments		187,810	-	187,810	(46,916)
Net Income before Transfers		1,867,682	114,452	1,982,134	2,049,352
Gross transfers between funds	19	47,784	(47,784)	-	-
Net movement of funds in year		1,915,466	66,668	1,982,134	2,049,352
Reconciliation of funds					
Total funds brought forward		61,616,873	20,623	61,637,496	59,588,144
Total funds carried forward	20	63,532,339	87,291	63,619,630	61,637,496

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 28 February 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations	1	13,722,758	129,313	13,852,071	13,691,854
Other trading activities	2	830,731	-	830,731	1,072,202
Investments	3	404,157	2,053	406,210	65,159
Other Income	4	114,919	-	114,919	180,948
		15,072,565	131,366	15,203,931	15,010,163
Charitable activities:					
UK Ministry		415,483	-	415,483	334,503
Community Outreach		101,498	18,648	120,146	72,230
Overseas Mission		-	-	-	-
		516,981	18,648	535,629	406,733
Total Income		15,589,546	150,014	15,739,560	15,416,896
Expenditure on:					
Raising funds	6	222,432	-	222,432	286,283
Charitable activities:					
UK Ministry		12,352,948	10,146	12,363,094	12,132,928
Community Outreach		482,590	25,416	508,006	425,522
Overseas Mission		730,138	-	730,138	491,652
	5	13,565,676	35,562	13,601,238	13,050,102
Total expenditure		13,788,108	35,562	13,823,670	13,336,385
Net (losses)/gains on Investments		187,810	-	187,810	(46,916)
Net income before transfers		1,989,248	114,452	2,103,700	2,033,595
Gross transfers between funds	19	47,784	(47,784)	-	-
Net movement of funds in year		2,037,032	66,668	2,103,700	2,033,595
Reconciliation of funds					
Total funds brought forward		61,250,489	20,623	61,271,112	59,237,517
Total funds carried forward	20	63,287,521	87,291	63,374,812	61,271,112

FINANCIAL STATEMENTS

Group and charity balance sheets

28 February 2023

	Notes	Group		Charity	
		2023 £	2022 £	2023 £	2022 £
Fixed assets					
Tangible assets	10	42,717,551	42,699,982	42,714,261	42,661,246
Investments – programme related	11	6,787,631	3,803,456	6,787,631	3,803,456
Investment in subsidiary undertaking	12	-	-	5,382	5,382
		49,505,182	46,503,438	49,507,274	46,470,084
Current assets					
Stock		307,236	302,151	307,236	302,151
Debtors	13	1,033,512	959,490	1,070,912	946,052
Cash at bank and in hand		14,663,081	15,790,986	14,358,608	15,457,437
		16,003,829	17,052,627	15,736,756	16,705,640
Creditors: Amounts falling due within one year	14	(1,328,526)	(1,431,369)	(1,308,363)	(1,417,412)
Net current assets		14,675,303	15,621,258	14,428,393	15,288,228
Total assets less current liabilities		64,180,485	62,124,696	63,935,667	61,758,312
Creditors: Amounts falling due after more than one year	15	(18,855)	-	(18,855)	-
Provisions for Liabilities	16	(542,000)	(487,200)	(542,000)	(487,200)
		(560,855)	(487,200)	(560,855)	(487,200)
Net assets	20	63,619,630	61,637,496	63,374,812	61,271,112
The funds of the group/charity					
Restricted income funds	19	87,291	20,623	87,291	20,623
General unrestricted funds		63,532,339	61,616,873	63,287,521	61,250,489
		63,619,630	61,637,496	63,374,812	61,271,112

Approved by the Trustees and authorised for issue on 18 December 2023 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 2023

	2023 £	2022 £
OPERATING ACTIVITIES	(6,391)	3,804,657
INVESTING ACTIVITIES		
Interest received	256,593	76,300
Cash placed on Fixed term deposit accounts > 90 days	5,000,000	-
Net proceeds from sale of fixed assets	-	-
Payments to acquire tangible fixed assets	(1,370,535)	(1,945,858)
NET CASH USED IN INVESTING ACTIVITIES	3,886,058	(1,869,558)
FINANCING ACTIVITIES		
Capital element of finance leases	(6,405)	(20,502)
Interest element of finance leases	(1,167)	(4,212)
NET CASH USED IN FINANCING ACTIVITIES	(7,572)	(24,714)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	3,872,095	1,910,385
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	8,290,986	6,380,601
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	12,163,081	8,290,986
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	1,982,134	2,049,352
(Gain)/Unrealised exchange loss	(187,810)	46,916
Interest receivable	(290,453)	(65,159)
Interest payable	1,167	4,212
Depreciation charges	1,381,937	1,323,806
Loans to programme related investments	(3,380,620)	-
Repayments of loans from programme related investments	622,406	390,222
Conversion of loan to donation	-	-
Impairment of Sister Church loan	-	-
Amounts recovered on Impaired Sister Church loan	(4,289)	(1,641)
(Increase)/decrease in stock	(5,085)	(17,575)
(Increase)/decrease in debtors	(74,022)	(107,868)
(Decrease)/Increase in creditors	(51,756)	182,392
NET CASH FLOW FROM OPERATING ACTIVITIES	(6,391)	3,804,657
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	5,500,000	3,000,000
Cash at bank and in hand	6,663,081	5,290,986
Fixed term deposits > 90 days	2,500,000	7,500,000
	14,663,081	15,790,986

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 28 February 2023

	2023 £	2022 £
OPERATING ACTIVITIES	(97,459)	3,751,230
INVESTING ACTIVITIES		
Interest received	372,350	76,300
Cash placed on Fixed term deposit accounts > 90 days	5,000,000	-
Net proceeds from sale of fixed assets	-	-
Payments to acquire tangible fixed assets	(1,366,148)	(1,945,858)
NET CASH USED IN INVESTING ACTIVITIES	4,006,202	(1,869,558)
FINANCING ACTIVITIES		
Capital element of finance leases	(6,405)	(20,502)
Interest element of finance leases	(1,167)	(4,212)
NET CASH USED IN FINANCING ACTIVITIES	(7,572)	(24,714)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	3,901,171	1,856,958
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	7,957,437	6,100,479
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	11,858,608	7,957,437
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	2,103,700	2,033,595
(Gain)/Unrealised exchange loss	(187,810)	46,916
Interest receivable	(406,210)	(65,159)
Interest payable	1,167	4,212
Depreciation charges	1,342,104	1,282,218
Loans to programme related investments	(3,380,620)	-
Repayments of loans from programme related investments	622,406	390,222
Conversion of loan to donation	-	-
Impairment of Sister Church loan	-	-
Amounts recovered on Impaired Sister Church loan	(4,289)	(1,641)
(Increase)/decrease in stock	(5,085)	(17,575)
(Increase)/decrease in debtors	(124,860)	(102,649)
(Decrease)/Increase in creditors	(57,962)	181,091
NET CASH FLOW FROM OPERATING ACTIVITIES	(97,459)	3,751,230
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	5,500,000	3,000,000
Cash at bank and in hand	6,358,608	4,957,437
Fixed term deposits > 90 days	2,500,000	7,500,000
	14,358,608	15,457,437

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 2023. 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 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 reclaims 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 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, less costs to sell. 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 £542,000 (2022: £487,200) 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 2023

1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2023	2022
	£	£
Donations from Church Services	11,990,062	11,893,512
Gift Aid reclaim	1,709,824	1,614,220
VYG Youth Group Income	22,872	23,152
Media Sponsorship (Restricted Income)	8,093	11,951
Liverpool Appeal donations (Restricted Income)	1,000	149,019
Nottingham Appeal donations (Restricted Income)	46,784	-
Ukrainian Appeal donations (Restricted Income)	5,417	-
Sri Lankan Appeal donations (Restricted Income)	4,515	-
Wolverhampton Appeal donations (Restricted Income)	63,504	-
	<u>13,852,071</u>	<u>13,691,854</u>

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

	2023	2022
	£	£
Fundraising	761,696	1,015,048
Rental income	30,279	27,372
Advertising income	477	624
Other income	11,759	2,938
	<u>804,211</u>	<u>1,045,982</u>

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

	2023	2022
	£	£
Fundraising	761,696	1,015,048
Rental income	56,799	53,892
Advertising income	477	624
Other income	11,759	2,638
	<u>830,731</u>	<u>1,072,202</u>

3 INCOME FROM INVESTMENTS – GROUP

	2023	2022
	£	£
Bank interest	190,332	19,703
Interest receivable on programme related investments	100,121	45,456
	<u>290,453</u>	<u>65,159</u>

INCOME FROM INVESTMENTS – CHARITY

	2023	2022
	£	£
Bank interest	190,332	19,703
Interest receivable on programme related investments	100,121	45,456
Gift Aid from Subsidiary	115,757	-
	<u>406,210</u>	<u>65,159</u>

4 OTHER INCOME

	2023 £	2022 £
Coronavirus Job Retention Scheme (CJRS)	-	180,948
Settlement Monies – Nottingham Lease	107,000	-
Right of Light Claim	7,919	-
	114,919	180,948

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
UK Ministry	8,993,260	3,349,123	12,342,383	12,090,951
Community Outreach	440,854	67,152	508,006	425,522
Overseas Mission	704,146	25,992	730,138	491,652
	10,138,260	3,442,267	13,580,527	13,008,125

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
UK Ministry	9,013,971	3,349,123	12,363,094	12,132,928
Community Outreach	440,854	67,152	508,006	425,522
Overseas Mission	704,146	25,992	730,138	491,652
	10,158,971	3,442,267	13,601,238	13,050,102

5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY

The charity allocates its support costs as shown in the table below and then further apports 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 2023 £	Total 2022 £
Staff costs	2,315,178	-	445,975	2,761,153	2,690,995
Electricity and gas	511,360	89	-	511,449	371,893
Telephone	110,964	3,432	-	114,396	112,576
External audit fees	-	-	47,381	47,381	43,318
Other professional fees	11,409	-	-	11,409	15,269
2023:	2,948,911	3,521	493,356	3,445,788	3,234,051
2022:	2,793,912	1,113	439,026	3,234,051	

**6 EXPENDITURE ON RAISING FUNDS
GROUP AND CHARITY**

	2023 £	2022 £
Staff costs	183,768	234,027
Fundraising expenses	25,142	41,408
Depreciation	10,001	9,735
Support costs	3,521	1,113
	<u>222,432</u>	<u>286,283</u>

**7 EMPLOYEES
GROUP AND CHARITY**

	2023 No.	2022 No.
The average number of employees during the year was:		
Church Services – Ministers of Religion	92	84
Church Services – Other	33	39
Church Administration	12	12
Gift Aid	3	4
Training Centre	3	2
Bookshop	4	3
Governance	17	17
Fundraising	1	1
Graphics/Webteam	19	17
Property/Legal/Press	7	7
Community Outreach	4	5
TV/Production	23	27
Helpline	2	2
	<u>220</u>	<u>220</u>

	2023 £	2022 £
Staff costs for above persons:		
Wages and salaries	4,377,272	4,192,402
Social security costs	358,660	324,561
Pension costs	58,811	56,075
	<u>4,792,743</u>	<u>4,573,038</u>

Termination payments paid in full in the year were £3,974 (2022: £nil).

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 (2022: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £169,737 (2022: £174,285). 2 of the pastoral staff included within key management (2022: 2 pastoral staff) are provided accommodation within the church property.

8 TRUSTEES' REMUNERATION

One trustee, Daniel Guerrero received remuneration of £14,100 for his services as Deacon/employee (2022: £33,840). No trustee received remuneration for their services as trustees (2022: none). These payments were made according to a provision stated in the Charity's constitution.

The spouse of one trustee, Audrey Tung de Medeiros (2022: one trustee) received £29,520 for administrative and pastoral duties (2022: £28,800). 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 (2022: 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 £
Cost							
1 March 2022	52,775,239	3,964,869	377,073	155,650	1,866,976	320,464	59,460,271
Additions	1,084,560	170,347	35,971	-	53,093	55,535	1,399,506
Disposals	-	(73,842)	(14,098)	-	-	-	(87,940)
28 February 2023	53,859,799	4,061,374	398,946	155,650	1,920,069	375,999	60,771,837
Depreciation							
1 March 2022	12,108,171	2,219,717	357,702	118,125	1,709,391	247,183	16,760,289
Charged in year	876,476	320,909	21,133	37,525	87,583	38,311	1,381,937
Disposals	-	(73,842)	-	-	-	(14,098)	(87,940)
28 February 2023	12,984,647	2,466,784	378,835	155,650	1,796,974	271,396	18,054,286
Net book value							
28 February 2023	40,875,152	1,594,590	20,111	-	123,095	104,603	42,717,551
28 February 2022	40,667,068	1,745,152	19,371	37,525	157,585	73,281	42,699,982

The trustees are of the opinion that the market value of properties at 28 February 2023 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 £21,728 (2022: £nil) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £7,243 (2022: £nil).

TANGIBLE FIXED ASSETS – CHARITY

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Office and computer equipment £	Furniture and fittings £	Total £
Cost						
1 March 2022	52,775,239	3,964,869	377,073	1,856,278	320,464	59,293,923
Additions	1,084,560	170,347	35,971	48,706	55,535	1,395,119
Disposals	-	(73,842)	(14,098)	-	-	(87,940)
28 February 2023	53,859,799	4,061,374	398,946	1,904,984	375,999	60,601,102
Depreciation						
1 March 2022	12,108,171	2,219,717	357,702	1,699,904	247,183	16,632,677
Charged in year	876,476	320,909	21,133	85,275	38,311	1,342,104
Disposals	-	(73,842)	-	-	(14,098)	(87,940)
28 February 2023	12,984,647	2,466,784	378,835	1,785,179	271,396	17,886,841
Net book value						
28 February 2023	40,875,152	1,594,590	20,111	119,805	104,603	42,714,261
28 February 2022	40,667,068	1,745,152	19,371	156,374	73,281	42,661,246

11 PROGRAMME RELATED INVESTMENTS

The group/charity has previously made loans to its sister churches in Ireland, Belgium, Nigeria, Mauritius, Hong Kong and New Zealand in line with its charitable objectives. A new loan was given to Portugal in the financial year. 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.

	2023 £	2022 £
Cost		
At 1 March 2022	4,811,082	5,269,940
New loans issued	3,380,620	-
Repayments	(622,406)	(390,223)
Exchange rate movement	262,160	(57,494)
Movement in interest receivable	33,860	(11,141)
Loan converted to a donation (Note 22)	-	-
At 28 February 2023	7,865,316	4,811,082
Impairment		
At 1 March 2022	1,007,626	1,019,845
Amounts released in the year	(4,289)	(1,641)
Impairments in the year	-	-
Exchange rate movement	74,348	(10,578)
At 28 February 2023	1,077,685	1,007,626
Carrying value		
28 February 2023	6,787,631	3,803,456
28 February 2022	3,803,456	4,250,095

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 2023 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

	2023 £	2022 £
Turnover	228,684	229,009
Cost of sales	(96,751)	(82,036)
Gross profit	131,933	146,973
Administrative expenses	(137,742)	(131,216)
Operating (loss)/profit	(5,809)	15,757
Interest receivable	-	-
Profit/(loss) for the year	(5,809)	15,757
Taxation	-	-
Profit/(loss) for the year after taxation	(5,809)	15,757
Net assets at 1 March	371,764	356,007
Net assets before Gift Aid distribution	365,955	371,764
Gift Aid distribution to Parent	(115,757)	-
Net assets at 28 February	250,198	371,764

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 2023 and 28 February 2022 were £1.

13 DEBTORS

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	24,378	15,094	24,378	15,094
VAT recoverable	18,527	24,175	8,549	13,291
Prepayments and accrued income	845,857	785,643	843,927	783,089
Other debtors	144,750	134,578	144,750	134,578
Amount owed from subsidiary	-	-	49,308	-
	1,033,512	959,490	1,070,912	946,052

14 CREDITORS: amounts falling due within one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	482,180	627,972	481,379	622,992
Obligations under finance leases and HP contracts (note 18)	9,867	6,155	9,867	6,155
Other taxes and social security	80,686	78,964	80,686	78,964
Dilapidations provision on LH properties	-	25,000	-	25,000
Other creditors	122,822	99,332	122,822	99,332
Accruals and deferred income	632,971	593,946	613,609	584,969
	1,328,526	1,431,369	1,308,363	1,417,412

15 CREDITORS: amounts falling due after more than one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Obligations under finance leases and HP contracts (note 18)	18,855	-	18,855	-
	<u>18,855</u>	<u>-</u>	<u>18,855</u>	<u>-</u>

16 PROVISIONS FOR LIABILITIES

	Group and Charity		Group and Charity	
	2023 £	2022 £	2023 £	2022 £
Dilapidations provision on leasehold properties				
Provision b/f	487,200		525,000	
Amounts moved to short term creditors	25,000		(25,000)	
Amounts released in the year	-		(37,800)	
Additions	29,800		25,000	
Provisions c/f	<u>542,000</u>	<u></u>	<u>487,200</u>	<u></u>

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

FINANCIAL ASSETS	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Programme related investments – At cost (less impairment) plus accrued interest	6,787,631	3,803,456	6,787,631	3,803,456
	<u>6,787,631</u>	<u>3,803,456</u>	<u>6,787,631</u>	<u>3,803,456</u>

18 LEASE COMMITMENTS

At 28 February 2023, the charity and the group had annual commitments made under non-cancellable operating leases as set out below:

	Land and buildings	
	2023 £	2022 £
The total future minimum lease payments are payable:		
Less than one year	927,252	981,979
Between one and five years	2,696,262	3,141,410
After five years	995,176	1,477,278
	<u>4,618,690</u>	<u>5,600,667</u>

	Other	
	2023 £	2022 £
The total future minimum lease payments are payable:		
Less than one year	101,214	46,174
Between one and five years	180,210	152,669
	<u>281,424</u>	<u>198,843</u>

The annual cost charged in this year in respect of operating lease rentals was £1,033,408 (2022: £1,017,623) for land and buildings and £250,534 (2022: £273,729) for other leases.

	2023 £	2022 £
Obligations under finance lease and hire purchase contracts:		
The total future minimum lease payments are payable:		
Less than one year (note 14)	9,867	6,155
Between one and five years (note 15)	18,855	-
	<u>28,722</u>	<u>6,155</u>

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

19 RESTRICTED FUNDS - GROUP AND CHARITY

	As at 1 March 2022 £	Income £	Expenditure £	Transfers £	As at 28 February 2023 £
Media Sponsorship	-	10,146	(10,146)	-	-
Liverpool Appeal	-	1,000	-	(1,000)	-
Nottingham Appeal	-	46,784	-	(46,784)	-
Wolverhampton Appeal	-	63,504	-	-	63,504
Ukrainian Appeal	-	5,417	(5,417)	-	-
Sri Lankan Appeal	-	4,515	-	-	4,515
Community Outreach	20,623	18,648	(19,999)	-	19,272
	<u>20,623</u>	<u>150,014</u>	<u>(35,562)</u>	<u>(47,784)</u>	<u>87,291</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 2022-23 financial year.

19 RESTRICTED FUNDS - GROUP AND CHARITY (continued)

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 both financial years 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.

The Nottingham Appeal is a specific appeal towards the refurbishment of our new Nottingham premises that were purchased in November 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.

The Wolverhampton appeal is a specific appeal towards the refurbishment of our new Wolverhampton leasehold that was acquired in March 2023. These monies will be utilised in the 2023-24 financial year.

The Ukrainian appeal and the Sri Lankan appeal were specific appeals to send humanitarian aid to Ukraine and for start-up costs for our sister church in Sri Lanka respectively. The Ukrainian appeal monies have been fully utilised in this financial year and the Sri Lankan appeal monies will be used in the 2023-24 financial year.

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 2022-23 financial year and the remaining £19,272 will be utilised in the 2023-24 financial year.

RESTRICTED FUNDS PRIOR YEAR	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
	1,810	196,439	(28,607)	(149,019)	20,623

20 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

GROUP 2022-23	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,717,551	-	42,717,551
Investments-Programme Related	6,787,631	-	6,787,631
Net Current Assets	14,588,012	87,291	14,675,303
Creditors: Amounts falling due after more than one year and provisions	(560,855)	-	(560,855)
Total	63,532,339	87,291	63,619,630

CHARITY 2022-23	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,714,261	-	42,714,261
Investments-Programme Related	6,787,631	-	6,787,631
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	14,341,102	87,291	14,428,393
Creditors: Amounts falling due after more than one year and provisions	(560,855)	-	(560,855)
Total	63,287,521	87,291	63,374,812

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)
Total	61,616,873	20,623	61,637,496

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)
Total	61,250,489	20,623	61,271,112

21 ANALYSIS OF CHANGES IN NET DEBT

GROUP	As at 1 March 2022 £	Cashflows £	New Finance Leases £	As at 28 February 2023 £
Cash at Bank and in Hand	5,290,984	1,372,095	-	6,663,079
Fixed Term Deposits	10,500,000	(2,500,000)	-	8,000,000
Finance Leases	(6,155)	6,405	(28,972)	(28,722)
	15,784,829	(1,121,500)	(28,972)	14,634,357

CHARITY	As at 1 March 2022 £	Cashflows £	New Finance Leases £	As at 28 February 2023 £
Cash at Bank and in Hand	4,957,437	1,401,171	-	6,358,608
Fixed Term Deposits	10,500,000	(2,500,000)	-	8,000,000
Finance Leases	(6,155)	6,405	(28,972)	(28,722)
	15,451,282	(1,092,424)	(28,972)	14,329,886

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	2023 £	2022 £
Ireland	1,016,122	1,049,183
Mauritius	1,470,579	1,610,753
Hong Kong	-	13,763
New Zealand	1,007,795	1,129,757
Portugal	3,293,135	-
	<u>6,787,631</u>	<u>3,803,456</u>

There was a loan to Nigeria of £363,856 plus interest of £14,451 which is fully impaired. 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:

	2023 £	2022 £
Ireland	136,380	131,236
Mauritius	38,016	33,287
Hong Kong	-	136
New Zealand	9,978	11,186
Portugal	32,605	-

Donations to sister churches during the year amounted to £685,623 (2022: £470,861): £73,504 to Cyprus (2022: £54,710), £60,600 to Dubai (2022: £60,600), £106,965 to East Timor (2022: £109,090), £90,710 to Greece (2022: £87,481), £94,875 to India (2022: £38,340), £45,518 to Israel (2022: £22,981), £44,597 to Malta (2022: £40,567), £nil to Papua New Guinea (2022: £1,707), £126,827 to South Korea (2022: £55,385) and £42,027 to Ukraine (2022: £ nil).

RELATED PARTIES

During the year the charity has purchased advertising services of £228,000 (2022: £228,000) from its trading subsidiary Liberty Radio Limited and has recharged £157,420 in relation to rent, staffing and other costs (2022: £143,874). In addition, Liberty Radio made a distribution of £115,757 to the charity during the year (2022: £nil). At the year-end there is a balance outstanding of £49,308 owed to the charity by its trading subsidiary (2022: £nil). During the year the charity purchased £nil (2022: £110,550) 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 (2022: £nil). 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 £102,975 (2022: £102,449). Interest incurred on the loan in 2023 was £17,595 (2022: £18,359). 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 up until 06 January 2023 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 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 £13,763 (2022: £40,800) and £131,940 (2022: £119,930) respectively and incurred interest of £nil (2022: £136) and £11,186 (2022: £12,262). The amounts outstanding at the year-end for both loans are as shown above.

Up until 06 January 2023, Bishop Tiago de Jesus Silva Marques was also overseeing the sister church in Dubai. Donations given to Dubai are detailed above.

During the year book sales to sister churches totalled £686 (2022: £1,723). Amounts sold to individual churches are not considered material.

23 GROUP STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Income from:			
Donations	13,530,884	160,970	13,691,854
Other trading activities	1,045,982	-	1,045,982
Investments	64,873	286	65,159
Other Income	180,948	-	180,948
	14,822,687	161,256	14,983,943
Charitable activities			
UK Ministry	334,503	-	334,503
Community Outreach	37,047	35,183	72,230
	371,550	35,183	406,733
Total Income	15,194,237	196,439	15,390,676
Expenditure on:			
Raising funds	286,283	-	286,283
Charitable activities			
UK Ministry	12,078,714	12,237	12,090,951
Community Outreach	409,152	16,370	425,522
Overseas Mission	491,652	-	491,652
	12,979,518	28,607	13,008,125
Total expenditure	13,265,801	28,607	13,294,408
Net gains/(losses) on Investments	(46,916)		(46,916)
Net Income before Transfers	1,881,520	167,832	2,049,352
Gross transfers between funds	149,019	(149,019)	-
Net movement of funds in year	2,030,539	18,813	2,049,352
Reconciliation of funds			-
Total funds brought forward	59,586,334	1,810	59,588,144
Total funds carried forward	61,616,873	20,623	61,637,496

24 CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Income from:			
Donations	13,530,884	160,970	13,691,854
Other trading activities	1,072,202	-	1,072,202
Investments	64,873	286	65,159
Other Income	180,948	-	180,948
	14,848,907	161,256	15,010,163
Charitable activities			
UK Ministry	334,503	-	334,503
Community Outreach	37,047	35,183	72,230
	371,550	35,183	406,733
Total Income	15,220,457	196,439	15,416,896
Expenditure on:			
Raising funds	286,283	-	286,283
Charitable activities			
UK Ministry	12,120,691	12,237	12,132,928
Community Outreach	409,152	16,370	425,522
Overseas Mission	491,652	-	491,652
	13,021,495	28,607	13,050,102
Total expenditure	13,307,778	28,607	13,336,385
Net gains/(losses) on Investments	(46,916)	-	(46,916)
Net income before transfers	1,865,763	167,832	2,033,595
Gross transfers between funds	149,019	(149,019)	-
Net movement of funds in year	2,014,782	18,813	2,033,595
Reconciliation of funds			-
Total funds brought forward	59,235,707	1,810	59,237,517
Total funds carried forward	61,250,489	20,623	61,271,112

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