



uckg.org

**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2023/24

OVERVIEW

אנכי ה'
לא יהי
לא תשי
זכור א'
כבוד א'

BISHOP MACEDO MINISTERS IN FINSBURY PARK, LONDON



OVERVIEW

Introduction

For the UCKG HelpCentre, the 2023/24 financial year was a time of perseverance, dedication and selfless commitment to meeting our charitable and faith-led objectives. This isn't new, of course; in fact, it's what we have always done, and comes naturally for a Christian organisation living its faith. But it is now more important than ever in tough times, with Christianity itself subjected to prejudice, vilification, obstruction and persecution.

In this setting the prevailing sentiment among our bishops and pastors, staff, volunteers and church members, is to remain steadfast. While society is severely let down at every turn, through disregard for humanity and the planet, God's love for the world is unchanging and provides the escape people yearn for.

Whether you're aware of scriptural predictions of societal decay as we're seeing today, or simply throw up your hands at 24 hour news reports of wars, atrocities and suffering beyond imagination, it's hard to picture much improvement any time soon. However, this situation reinvigorates faith, hurries the spirit and springs the believer into action.

At the UCKG HelpCentre, we paraphrase that well-known proverb and say, "When the going gets tough, the faithful get going". Helping people is what drives us, and action is the order of the day, month and year.

During the year to 29 February 2024, we opened a new HelpCentre in Wolverhampton and there are more in the pipeline. We opened two new part-time locations, which we will grow into full churches over time. An additional soup kitchen was inaugurated in Luton and new food banks were opened in Belfast and Liverpool, taking the total of these provisions to 25. The Bishop in Charge and a group of pastors visited all 49 UCKG locations nationwide with the Tour of Faith and Miracles, and we served local communities with a series of Liberty Local events, to give but a taste of our activities.

Administratively, the UCKG continued with improvements to its organisation, becoming more effective and productive in the present, while preparing for the future by revising policies and procedures to ensure the required structured growth.

This report contains much more about our work and progress during 2023/24, so do read on. You are also most welcome to contact our press department for further general information and our management accountant on financial matters.

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Management accountant

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Statement from the Bishop in Charge and the Chair of Trustees

This year's report demonstrates our church's resilience through the many new challenges and opportunities that have unfolded for us over the past 12 months. Once again we have stood the test of time because at the core we are all doing what drives us most. That is reaching out to those in need in the community and working with our members towards their spiritual growth, with true dedication to spreading the Gospel message.

The effects of the economic crisis continued to dominate during the year, with the cost of living much elevated, and little change to high interest and mortgage rates. The result was that financial concerns affecting the UK and the world have amplified the harsh reality, and left more people in our communities homeless and helpless.

That said, this past year has been particularly fulfilling and successful for the UCKG as we continued to help people throughout the UK, to deal with and overcome their day-to-day challenges. We have focussed strongly on helping people where they are, at a practical and temporal level, as well as through faith throughout the fiscal 2023/24.

Our network of food banks and soup kitchens grew, so that by the year end 25 out of a total of 35 full time HelpCentres were participating in this important initiative. Liverpool

and Luton are the additional full time HelpCentres that joined the network this year, they have been helping to feed several hundred people each week since joining.

We have been working to expand our portfolio of community outreach activities, in order to make greater strides towards addressing some of society's most pressing needs, and boost public awareness of the work being done at each local HelpCentre.

As Russia's conflict with Ukraine continued we felt compelled to send more humanitarian aid, with a shipment of food, hygiene and personal care products for Ukrainian refugees in Poland. The recipients included people from our church in Kyiv and others. It was especially gratifying to know that we were helping those in great need.

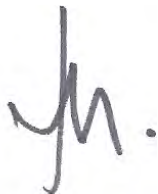
The UCKG is extremely grateful to our dedicated team of pastors, administrators, organisers and volunteers, and of course, the pastors' wives. They have all been central to our ability to move forward and make a great success of the year under review. We rely hugely on the support of our church members whose invaluable and generous work alongside the pastors, have helped us run our community outreach activities. Some give their time to cook for our soup kitchens or help at our food banks on Saturdays. Others contribute

as assistants at our public services of prayer, and willingly give of themselves to benefit others, aligning themselves to the Biblical teachings of a practical faith in action.

With the addition of new members to our Board of Trustees, we also had an opportunity to broaden the diversity of the board.

Late in 2023 we upgraded our part time HelpCentre in Wolverhampton, so it became full time in November, and is now open daily with four prayer services and pastors available all day to give support and advice. This delivered an exciting end to the year in addition to our usual New Year's Eve service and Lord's Supper.

We would like to extend our heartfelt appreciation to all concerned for enabling us to surpass expectations for this financial year. We are committed to ensuring that the UCKG HelpCentre maintains its standard



Tiago de Jesus Silva Marques
Bishop in Charge

19 December 2024

of excellence, and its devotion to extending spiritual and physical support to members and the wider community.

Finally, we are pleased to report that our work in 2023/24 has benefited and changed the lives of many. The UCKG's various programmes and projects that initiate such change are reflected throughout this document. We are very honoured to have been able to lead this inspiring organisation in 2024 and looking forward to the next year.

The Board of Trustees is pleased to submit its report and financial statements for the UCKG HelpCentre (the group) for the year ended 29 February 2024. 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

19 December 2024

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Legal and administrative information

CHARITY NAME

The Universal Church of the Kingdom of God

CHARITY WORKING NAMES

UCKG
UCKG HelpCentre
Universal
Universal Church

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
(Resigned 03 June 2024)

Christoulla Odysseos Boodram
(Appointed 08 January 2024)

David Miguel de Sousa Gomes
(Appointed 03 June 2024)

BISHOP IN CHARGE

Tiago de Jesus Silva Marques

GENERAL MANAGER

Rodrigo Silva

HEAD OF FINANCE

Vani Chinapyel

COMMUNITY OUTREACH MANAGER

David Osei

BANKERS

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AUDITOR

RSM UK Audit LLP
Statutory Auditor
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Milton Keynes
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MK9 1FH

OVERVIEW

Objectives and activities

The UCKG HelpCentre continues to be focused and committed to meeting its twin objectives, which were set when the church arrived in the UK in 1995. As per our governing document, they are to:

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

Throughout the period covered by this report, life has definitely become harder, both globally and at home. Here in the UK, the knife and gang crime epidemic continued, making our streets unsafe and terrorising families. Individuals and families struggled to make ends meet or contracted crippling personal debt, while the usual safety nets often fell short in meeting people's needs.

In contrast, the UCKG HelpCentre – church and charity – remained steadfast in its presence and in assisting local communities. This we did, on one hand through prayer and fasting, seeking God's peace in people's lives, and on the other by providing advice to advance their endeavours, and food for their sustenance.

We always aim to react quickly to the issues and concerns affecting the communities where our HelpCentres are based and to address the needs of local people and then wider

society.

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 communities.

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 helping people who are struggling financially, emotionally or spiritually.

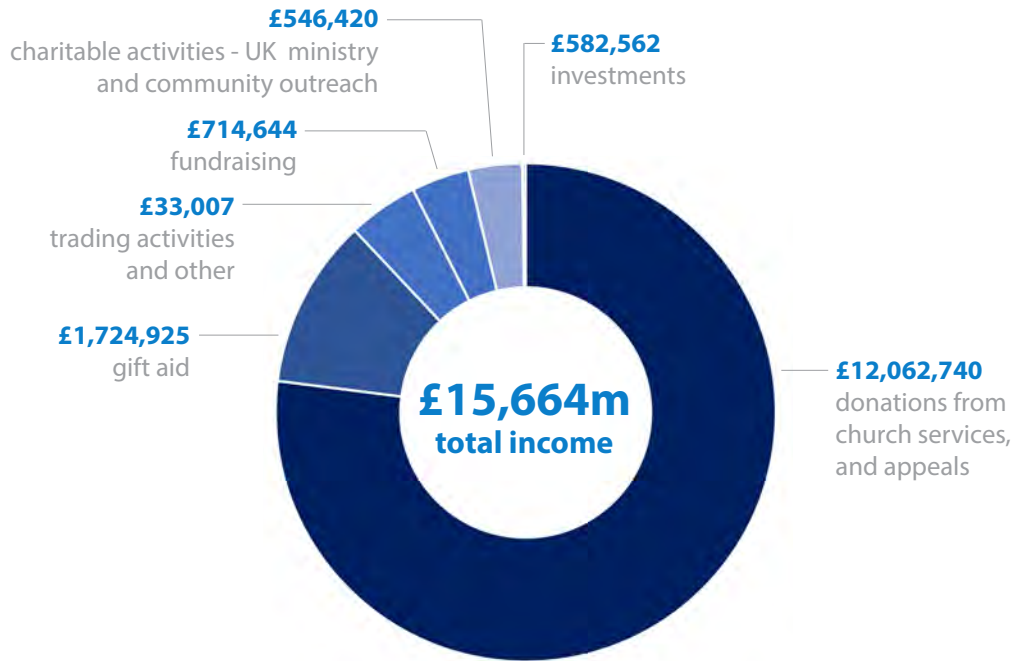
We progress the entire work by continuing to develop our network of HelpCentres, where we provide life coaching, career and relationship guidance, as well as immediate spiritual and practical support for anyone facing moderate to severe difficulties.

More information on public benefit can be found on page 30.

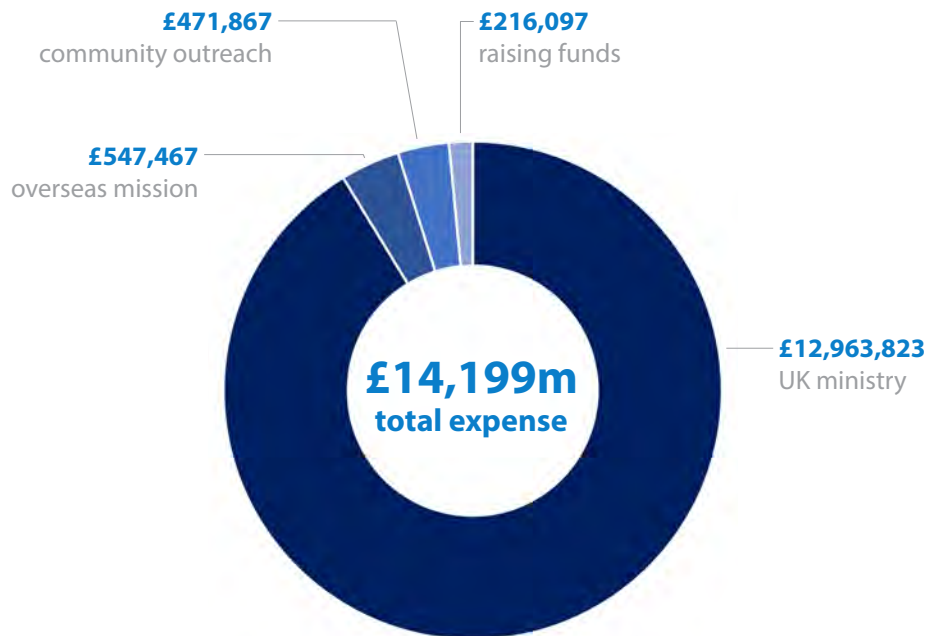
OVERVIEW

Resources and benefits

Our income



How funds were used



HelpCentres in the UK at the year end



35

full-time locations in operation daily, 365 days a year¹



14

part-time/temporary locations open several days a week²

People serving in the UK at the year end



61

pastors and the Bishop in Charge serving full-time



24

assistant pastors serving full-time



114

workers in administrative and various support roles



61

wives of pastors and the bishop supporting the ministry



681

volunteers assisting with church services and advice sessions



630

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



961,366

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



613

individuals were baptised in water and started their journey to salvation⁴



12,017

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

Key benefits delivered and help provided (continued)



14,786

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



1,633

members of the public called the helpline for the first time



2,452

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

36.2% 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

14% of all callers seeking prayer were experiencing **family and relationship problems** - these problems are often related to disagreements between children and parents, domestic violence in relationships, but also a variety of other issues for which help is needed

13.5% 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

12.8% 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

12.1% of all callers were seeking prayer due to concerns with their **physical health** - people will often call for help in prayer because they have visited doctors complaining of persistent issues, but nothing has been identified, or to complement ongoing medical treatment

11.4% 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



375

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



364

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



148

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



117

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



68

members of the general public called enquiring about baptism in water

Key benefits delivered and help provided (continued)



1,918

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



460

hours of community events were held during the year



9

soup kitchens providing soup and simple meals weekly were in operation during the period⁵



16

food banks providing weekly bags of groceries were in operation during the period⁶



1,420

young people attended our UK youth group joining at age 14 and remaining until 25⁷



156

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

Social media presence



2.3m

people follow our Facebook @UniversalChurchUK



19,761

people follow our Instagram @universalchurchuk



21,762

people subscribe to our YouTube channel UCKGTV



7,813

people follow our X account @TheHelpCentre

footnotes

¹ this figure includes the new full-time HelpCentre in Wolverhampton 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 congregation 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 soup kitchen that opened during the period at our Luton HelpCentre.

⁶ this figure includes new food banks that opened during the period at our Belfast and Liverpool HelpCentres.

⁷ this figure only includes youths that regularly attend the group's weekly meetings and activities.

OVERVIEW

Highlights from 2023/24

March 2023

Liberty Local Tour

Liberty Local is the UCKG's brand for showcase events we hold in our HelpCentres to build public awareness of the work of our various groups and initiatives, and how this benefits local communities. The Liberty Local Tour 2023 kicked off at Lozells HelpCentre in Birmingham.

Mothering Sunday Blessing

Recognising that a mother remains a mother for life, Bishop James and pastors in HelpCentres nationwide gave a special blessing for mothers during Sunday morning service, praying that God would guide their parenting.

April 2023

National Wedding Show

The Love Team from our national headquarters in Finsbury Park took a stand at London's Excel exhibition venue to promote the message that long term commitment makes for a healthy marriage - it's not down to luck. Show visitors were invited to our weekly Love Therapy seminars.

Good Friday - It Is Finished!

On this significant day for all Christians, believers' problems were placed at the foot of the cross in faith, in our HelpCentres, and we prayed for the problems to end.



Community Care Event

Selected communities nationwide were provided with food bank services, an opportunity to select free pre-loved clothes, and enjoy a three-course meal. Blood pressure checks, haircuts and other pampering services were available.

Come and See Event

Real-life stories, a word of empowerment, and a free bottle of Holy Oil challenged the people at our services to

test and see what faith could do for their lives.

Singles Day

As a counterpoint to Valentines' Day, this UCKG initiative gathered singles of all ages, enabling them to meet like-minded singles from across the UK.

Marriage Course Dinner

Having completed seven weeks of learning on how to shield their marriages, participants from the



Marriage Course held at Finsbury Park celebrated with a romantic dinner.

May 2023
Tour of Faith and Miracles

Bishop James and a number of pastors embarked on a tour of all HelpCentres, taking the power of God to the people through services of prayer and Biblical teachings.

From a Wound to a Scar

This event was for people who needed spiritual healing from past painful experiences such as abuse, bullying, betrayal and rejection. It gave them an opportunity to write a new story, letting go of the past so that wounds heal leaving only scars.

Marriage Celebration

Family and friends of six brides and grooms witnessed this special ceremony, where the couples received a blessing from the altar for their marriages.

The VDAY of the Vow

This event was for our Victory Youth Group, the VYG. The importance of making a vow to God was highlighted through a skit about a young



man asking his girlfriend to marry him, that ended with the young woman saying 'no'. The thought-provoking



analogy illustrated the rejection that God feels when someone doesn't trust Him.

June 2023
Belfast Food Bank Opens

When we distributed food in Belfast for the first time, people queued around the HelpCentre building, and 156 families benefitted. For the grand opening, we also provided blood pressure screening and related advice.

Blessing of all Fathers

Fathers were reminded of the crucial responsibility God has given them, to lead and protect their families and received prayers for strength and wisdom. Little ones from our Children's Biblical Centres (CBCs) prepared small gifts for their dads on this special day.

July 2023
Liverpool Food Bank Opens

Inaugurated just 18 months ago, Liverpool HelpCentre launched its new food bank to help reduce food poverty in the city. A total of 100 food parcels were distributed on the first day, and going forward families in need can restock every Saturday between 11am and 1pm.





VYG LITTER PICKING AT LOCAL PUBLIC PARK

We Care! - Youth Engagement

Every year VYG volunteers from various HelpCentres give back to their local communities by lending a hand with some necessary tasks. This time the VYG spent an afternoon cleaning at Ardwick Green Park in Manchester.

Support for Ukraine Refugees in Poland

Providing essential relief to those affected by the war, this initiative was aimed at alleviating the immediate needs of displaced Ukrainian families who sought refuge in Poland. We supplied 7 tonnes of humanitarian aid, focussed on nutrition, hygiene and essential care.



TONS OF FOOD SORTED FOR DELIVERY IN POLAND

Sunday of the Last Chance

"Call to Me, and I will answer you, and show you great and mighty things, which you do not know." (Jeremiah 33:3)

The Lord's Supper of the Last Chance empowered believers to have faith and trust that no problem is too great for God.

Women's Hostel Pamper Day

We provided a pleasant day of pampering for older ladies, and were happy to listen to their amazing life experiences and stories.

August 2023 National Evangelism Day

Evangelism means bringing the good news of Jesus Christ to those around us, following the Biblical imperative in Mark 16:15 - "And He said to them, "Go into all the world and preach the gospel to every creature."

Aiming to reach more people, hundreds of UCKG volunteers nationwide took to the streets with copies of our newspaper City News to give away, sharing amazing real-life testimonies of faith and transformation. They



LUTON'S DEPUTY MAYOR CUT SOUP KITCHEN'S RIBBON

Luton Soup Kitchen Opens

Luton's deputy mayor, Zanib Raja, officially opened this new UCKG service providing hot meals and groceries for the local community each week. On opening day 108 people in need benefitted. The event was also an opportunity for community connection. Deputy Mayor Raja and other attendees toured the facilities and met local residents who benefit from the service, business sponsors who make weekly donations, and the dedicated team of volunteers.

also promoted our new WhatsApp service for people needing to talk.

End of Season Showdown 2

The VYG's London regions went head-to-head with the broadcast of their dance trailers for next month's Mega Dance Event. With nearly 750 young people in attendance, a powerful, thought provoking drama entitled 'Blacklist', which was performed by the VYG's coordinators left youths clearly understanding that they cannot allow

themselves to be targets for the evil encircling our communities and the world.

September 2023 Mega Dance

Over 1700 youths, from all over the UK, congregated at Crystal Palace National Sports Centre in south London to enjoy a variety of dance and song performances, and witness a competition between six VYG dance crews from different parts of the country. The lively North Region Grinders crew was the winner. Testimonies



from VYG members who had turned their lives around and a talk by Bishop James concluded a successful day.

Life in Colour

The oil of joy representing the Holy Spirit, was used for a special anointing at Finsbury Park HelpCentre, and at all HelpCentres a message was given on the importance of presenting our ways to God, based on Proverbs 16:1-5.

Universities Event

University students received

advice and guidance on how to excel in their studies, alongside tips on how to approach life at university and beyond, to truly make the most of their university experience.

October 2023 National Silver Sunday

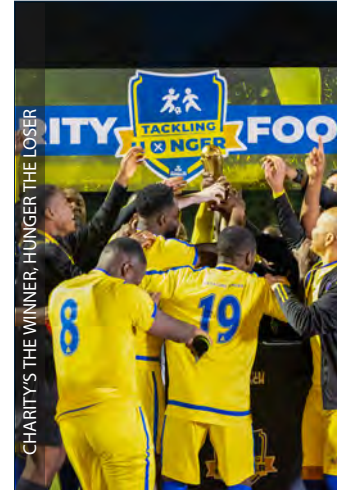
Aiming to tackling loneliness and isolation in seniors nationwide, Patient Care Group volunteers visited care homes to help entertain and encourage residents, who were thrilled with their care and enthusiasm.

My Family in the Shelter of the Most High

Recognising that our families play a crucial role in our lives, and that we are not truly happy unless our loved ones are well, prayers of surrender were said for everyone's family to be in God's safe care.

Tackling Hunger Charity Football Match

Football was the means, tackling hunger was the end, as hundreds of people donated a total of 7.5 tonnes of supplies for the UCKG's food banks. On this



occasion, the loser - hunger - was more important than the winner.

November 2023 The Day of the Downcast with Bishop Macedo

A morning of powerful and uplifting prayers, for healing, family blessing and deliverance, and words of faith from Bishop Macedo, founder of the UCKG, highlighted that the only way to prove that God performs the wonders of the past today, is when a person has the Holy Spirit. He then ministered in faith to all.





WOLVERHAMPTON'S HELP CENTRE GRAND OPENING

Wolverhampton Grand Opening

A new HelpCentre was opened in Wolverhampton, with 250 people attending the inauguration. Besides consecrating the new altar, two pastors and their wives were also consecrated. The HelpCentre is now open daily, with four prayer services a day and pastoral support readily available.

December 2023 SOS Campaign 2023

We held our annual licensed fundraising event in shopping centres, local stores and on the streets once again. The funds raised will contribute to the opening of new branches, keeping food banks and soup kitchens supplied, and community projects open and available for all.

New Year's Night Vigil

Bishop James shared a message of hope and renewal emphasising the importance of praising and thanking God at the end of one year and start of the next. Attendees had the opportunity to seek the Holy Spirit for guidance in the New Year, and, at

midnight we held the Lord's Supper, entering the new year in close communion with God.

January 2024 Sunday of Beatitudes

We started nine Sundays of study on the beatitudes taught by the Lord Jesus (Matthew 5.3-12) that reveal the way to true peace and happiness.

Health Point Initiative

Held at a North London Shopping Centre, this was the Patient Care Group's first event providing the services of volunteer healthcare professionals. Valuable advice and assistance was given to

100 individuals who had their blood pressure, blood glucose, blood oxygen and heart rate measured.

February 2024 Night Angels' National Pizza Day

Normally the Night Angels provide hundreds of rough sleepers with hot drinks, food, toiletries, and more together with an uplifting word of faith and prayers each week. Thanks to kind donations from reputable food chains we were able to add pizzas on National Pizza Day.



HOMELESSNESS TACKLED WITH LOVE AND PIZZA

TRUSTEES' REPORT



TRUSTEES' REPORT

Achievements and performance

The army of committed volunteers – essentially church members – that manage and run our activities and events are the enabling factor for much of the UCKG HelpCentre's continuing support of the communities where we are based. Like those in the full-time ministry, our volunteers must be dedicated to the Word and Work of God in order to minister to people in need.

With challenges mounting in today's society that question faith in Christ, the process of reaching and maintaining the appropriate level of commitment is harder than ever. While visiting the UK in November 2023, Bishop Macedo, the founder of the UCKG, reminded the thousands in attendance at his events that "When someone receives the Spirit of God, they become His witness and He uses them to reveal Himself to the world". The God-given strength and power that enables everyone at the UCKG HelpCentre to care for the less

privileged in our society comes first, therefore, ahead of providing that care. And so during this reporting period we sought first to care for our own so that they could care for people in need.

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 the most appropriate ways 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 (see page 20) is similarly unchanging, as the Word of God is forever. We have a long-established informal pattern for our



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.

prayer services, which works well, and a policy of locating HelpCentres in busy locations. We expect to continue both, unchanged, for the foreseeable future. That does not mean, however that we resist 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 ensure they meet immediate needs or introduce new ones to address the evolving concerns affecting our congregations and the communities where we are based. Examples of these can be found in the Highlights section of this report (see pages 13-17).

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

UK ministry – the big picture

The nature of our ministry is also 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, and across greater London. The map (see page 22) shows the whereabouts of our full-time HelpCentres in the UK, and lists them by region. The HelpCentres are located in more-challenged central locations and secondary high streets, with high footfall and good public transport. We find that these are most effective for our work of providing spiritual

support and ‘picking up the pieces’ for people who have fallen through the various national safety nets.

Our full programme of daily services has now been reinstated at its pre-pandemic level in all full-time HelpCentres. However we have retained an online presence, so that people who can’t go out can have access to prayers and services that will sustain them spiritually. Our various church and community groups continue to adapt their activities as needed in response to changing circumstances in our communities. More information on these appears later in this section of the report (see page 23).

Finally, we would mention the UCKG’s property portfolio, which is core to our activities, and at the end of this reporting period comprised 35 full-time HelpCentres, owned freehold or leasehold, and 14 part-time facilities, known 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 constantly sought opportunities to extend our reach, particularly in areas where demand is proven, and we have a very active property search team.

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
Wolverhampton

East England

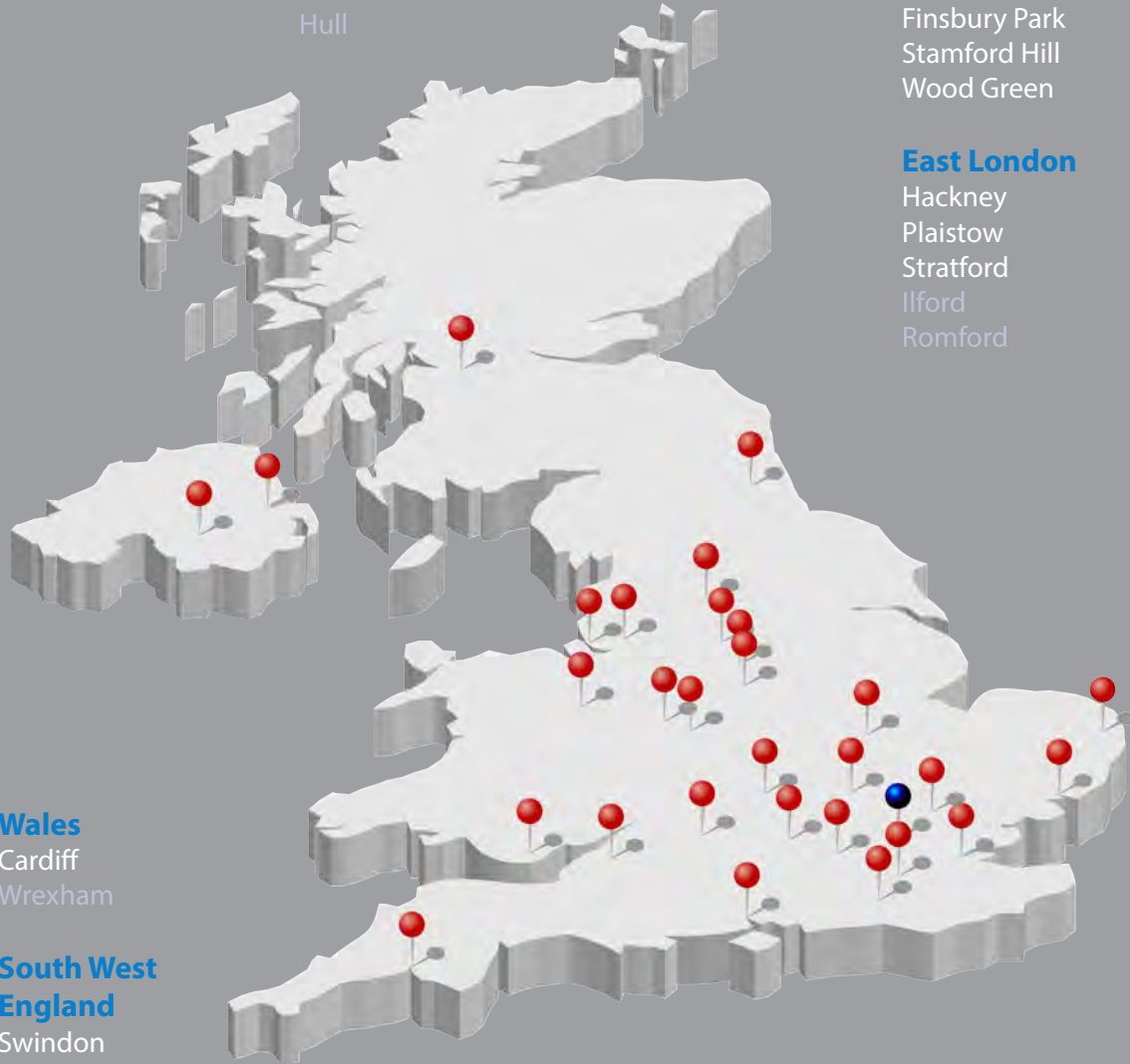
Ipswich
Luton
Peterborough
Norwich
Watford

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

Locations in WHITE are full-time HelpCentres, locations in GREY are part-time/temporary HelpCentres

Introductions to premises such as defunct places of worship, disused cinemas and industrial premises suitable for upgrading, are welcome. We follow demand from people who travel considerable distances to full-time HelpCentres and would like something nearer, or where we have identified a need for our help and support.

During the year, major maintenance and improvement works were completed at the Luton and Nottingham HelpCentres, and work is in progress in Wolverhampton. Minor works were completed in Plaistow and Finsbury Park.

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 and theme 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.

Weekly Services Schedule	
Services take place daily at 7am, 10am, 3pm and 7.30pm	
MON	PROSPERITY WITH GOD 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.

Tuesdays are different in that there's a sense of urgency, recognising that attendees may be in pain or have health problems that are restricting their lives, so the prayers are very immediate in seeking God's power to free people from these problems. Our Wednesday services focus on meditation and learning, and even the opening music tends 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 the year under review 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 2023/24 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

During 2023/24 three outlets, in the Finsbury Park, Peckham and Leeds HelpCentres, were open to serve 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 now open to all women, irrespective of their religious denominations or backgrounds. Its seminars are held in alternate months in Finsbury Park, with video conferencing to bring them to our branches outside London. Attendees have an opportunity to learn valuable lessons pertaining to personal, emotional and spiritual growth, to receive advice to help them overcome life's problems, and especially to develop and maintain a close



relationship with God.

Individual spiritual support

The UCKG's DBS checked pastors and the Bishop in Charge provide one-on-one spiritual support for anyone who is deeply troubled, even to the extent of feeling suicidal. Throughout 2023 and early 2024 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. Regrettably, we were unable to run a trip to Israel in 2023/24 due to the ongoing conflict in the area.

Prayer Group

This group is open to all UCKG HelpCentre members. Its role is to coordinate consistent prayer for all of the church's general activities, including the services we hold, and to teach group members how to pray, and how to use prayer as a means to overcoming daily challenges. Group members met either weekly or fortnightly in our individual branches, and gathered monthly for more experienced members to share their expertise and for everyone to bond. The community initiative, in which members of the group pray for the people living around their local HelpCentres was continued, and our neighbours were also invited to request the group to pray for them 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 individuals seeking answers from God when all else has failed. 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 people who are confused by a multitude of problems and cannot see a way through. Members and newcomers often travel considerable distances to attend.

During 2023/24 we were able to hold a number of large scale focussed events at our headquarters in London's Finsbury's Park and various HelpCentres around the country to good effect. The highlight was undoubtedly the missionary visit by Bishop Macedo - the founder of the UCKG's worldwide ministry - in November 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.



Our community outreach department oversees the work of all the UCKG's community groups, working through in-branch volunteers based around the UK, and coordinated from headquarters. A key aim 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 just over 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 and engage with 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, and are not necessarily church members or attendees. The group meets regularly in our branches and also runs up to four events a year, all based on topics concerning good self-care. The group consists of close on 300 volunteers.

Rescue of Dignity

ROD is our prison outreach ministry. It currently has nearly 100 volunteers,



who are baptised UCKG church members, providing support for remand and sentenced prisoners through letter writing and visits. Over the year, they helped a number of individuals deal with both practical and spiritual issues and prepared them for a better way of life on release. Inmates' families who were affected by the imprisonment were also helped.

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 twice 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.

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

24 Hour helpline

This service has continued its good work for many years. 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 phone us on 020 7686 6000. In practice, most callers

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 anyone who does not feel confident in speaking on the phone. Since its introduction, the UCKG WhatsApp line has assisted numerous people with a variety of issues, and queries about the charity's work.

Universal Access Point

Opened in early 2022 to replace our training centre at the Rainbow Theatre, Finsbury Park, the UAP was set up to help people access trustworthy sources of emergency aid, and advice on matters ranging from homelessness to personal finances. Our team spends a significant amount of time each year establishing and developing links with organisations and local councils inside and outside the capital so that we can point people towards the help they need. We operate by listening to people's concerns in one to one sessions, and then either offering advice and guidance ourselves, or redirecting them to specialised agencies or other sources of support. Opening hours are Monday to Friday 9am - 5pm.

Soup kitchens

Our first soup kitchen was set up at the Catford HelpCentre in May 2017 to provide soup and simple meals

every Saturday to local people who were hungry and/or homeless. This initiative was expanded rapidly during the pandemic, and we now operate soup kitchens at a total of nine HelpCentres.

Food banks

We started this service by distributing bags of groceries to families and individuals in need during the Covid-19 pandemic, and have continued the provision ever since. With the opening of another two locations during the year - at the Belfast and Liverpool HelpCentres - this service is now available in 16 locations nationwide.

UCKG HelpCentre members at each location continue to make generous donations of supplies, although we now count on external donations to maintain this service and are actively seeking new donors to meet increasing demand.



Night Angels

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

Overseas mission

The UCKG consistently maximises the donations we receive by using them to assist church members and those in need in the UK, and to help sister churches overseas, so that people gain the necessary support to turn their lives around.

In past years we have supported sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong, New Zealand and Portugal by means of loans enabling them to further spread the Gospel. A new loan was made to our sister church in Guam (see note 11) during 2023/24 to help with the renovation of its new headquarters and thereby support the ongoing work of spreading the Gospel. Repayment of all loans that have not previously been fully impaired continues. (see note 11). Part of our support for these sister churches is that loan repayment periods can be lengthy and are agreed in consultation with each sister church to provide flexibility in its development. (further information on the above can also be found in note 23.)

During the 2023/24 financial year we helped with subsistence expenses

for our sister church in Greece with donations totalling £87,603, (2023: £90,710), and have given £60,600 (2023: £60,600) and £48,000 (2023: £126,827) respectively towards the ongoing subsistence of our sister churches in Dubai and South Korea. Ongoing subsistence of £82,328 (2023: £73,504), £118,695 (2023: £106,965) and £50,886 (2023: £44,597) respectively, was provided for the development of sister churches in Cyprus, East Timor and Malta. Donations of £39,418 (2023: £45,518), £16,250 (2023: £94,875), £14,160 (2023: £nil) and £nil (2023: £42,027) were provided for our sister churches in Israel, India, Sri Lanka and Ukraine. Books to the value of £214 were donated to Lebanon and Poland. (also see notes 11 and 23.)

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.

Our activities 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 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 them 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. The UCKG is very active in visiting people in hospitals, prisons, or who are otherwise housebound, providing support and comfort. Our main community work however, comprises the soup kitchens and food banks which are run at the majority of our full-time branches.

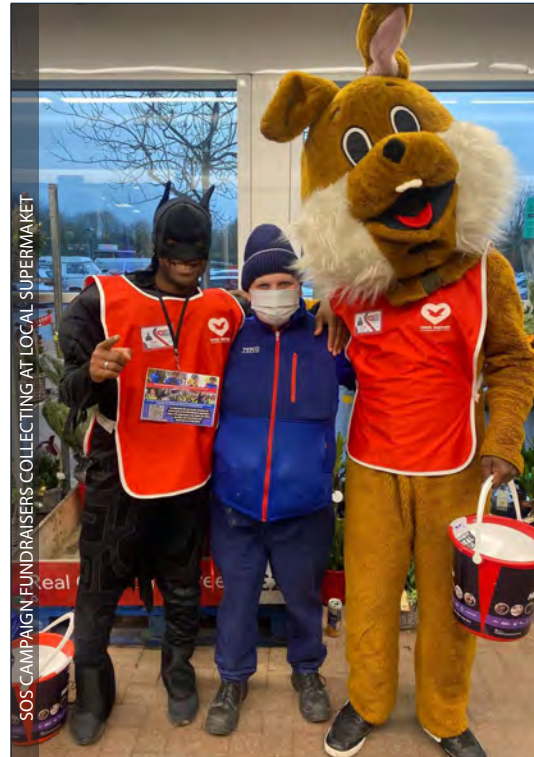
Fundraising

The charity did not take part in any restricted fundraising activities in the financial year ended 29 February 2024, although grants of £13,255 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 via traditional door to door and store collections, and Christmas carol singing.

We have policies and procedures in place governing our fundraising, and all fundraisers are trained to ensure that vulnerable people and 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 our head office fundraising department and the local branch fundraising coordinators to ensure that what was taught in the training is correctly followed.

There were no formal complaints received during the year.



TRUSTEES' REPORT

Structure, governance and management

The Universal Church of the Kingdom of God was first registered as an unincorporated charity in the UK 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 2023/24 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.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- 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 charity will continue in business.

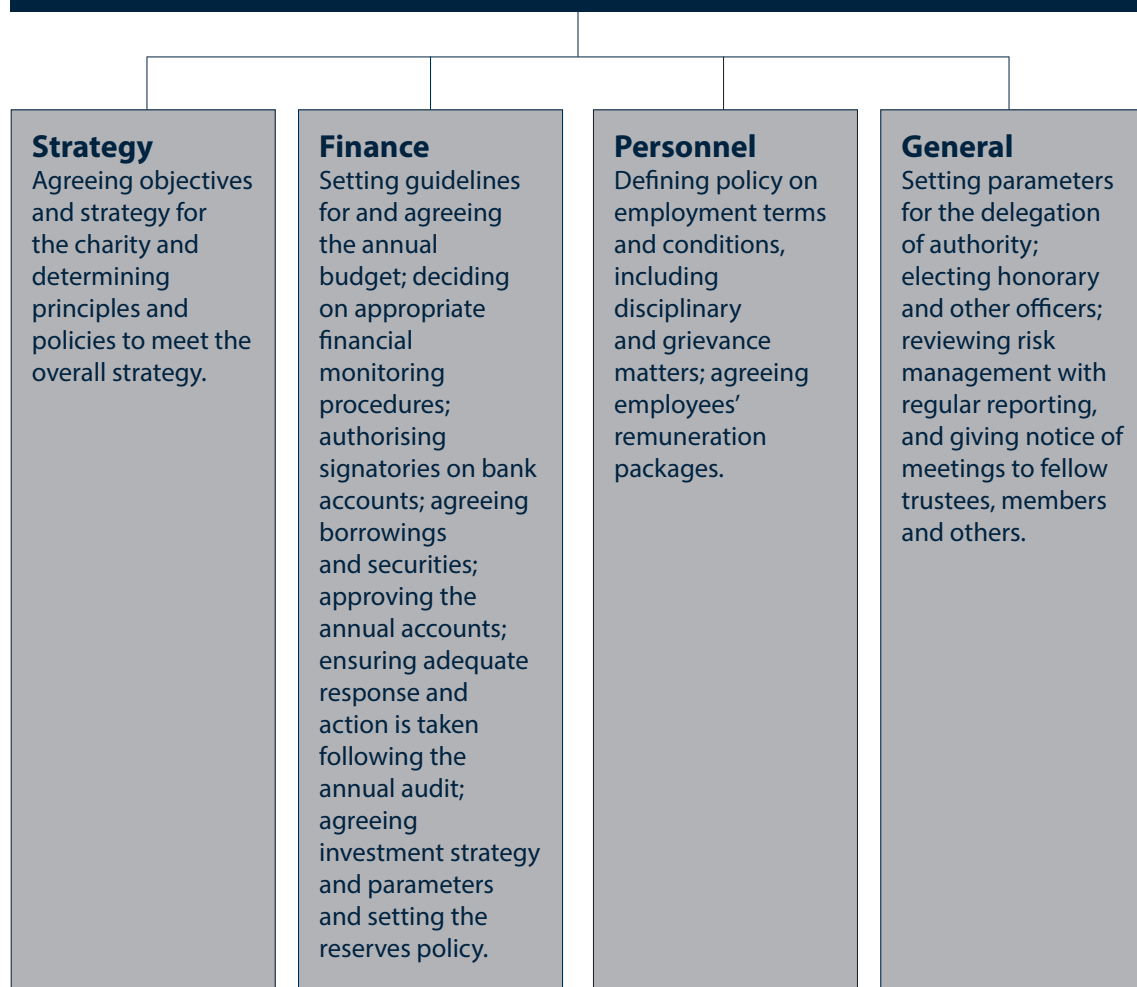
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking

reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in 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 (see page 59) 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. These are established following consultation of the employment market for the various roles, and take note of the experience, skills and aptitude of the relevant employees.

The role of pastor

Men and women alike can become pastors in the UCKG. 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, many pastors and their partners choose to remain childless 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 who have come from sister churches overseas. The UK intake is primarily trained 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 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, usually following marriage. 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 an experienced pastor.

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

Volunteer support

The UCKG relies on a cohort of several thousand volunteers across our 35 main locations in the UK, who contribute greatly to our work. We are extremely grateful to them all.

These people 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 services of prayer. The highest level of volunteering is as an assistant, who works closely with the 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.

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 £15,664,298 (2023: £15,597,283) of which £12,026,873 (2023: £11,990,062) represented donations from church services. The net movement in funds amounted to £1,352,348 (2023: £1,982,134) resulting in total fund balances carried forward of £64,971,978 (2023: £63,619,630).

Income

Unrestricted donations from church services represent approximately 77% (2023: 77%) of the total income.

Expenditure

Expenditure for the year totalled £14,199,254 (2023: £13,802,959). This was broadly in line with previous years, however the main changes included an increase in advertising and TV recording costs of £168k due to an increase in prices and an increase in UK ministry utility costs of £306k due to increasing gas and electricity prices. Staff costs are discussed below.

Approximately 98% (2023: 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% (2023: 35%) 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 £64,971,978 (2023: £63,619,630), while the charity's funds totalled £64,695,033 (2023: £63,374,812). Additions to group fixed assets totalled £2,107,267 (2023: £1,399,506) while additions to charity fixed assets totalled £2,105,789 (2023: £1,395,119). Additions to Programme Related Investments totalled £157,530 (2023: £3,380,620). There were restricted funds of £14,314 as at 29 February 2024 (2023: £87,291).

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 £64,957,664 (2023: £63,532,339). Of this amount, £43,450,075 (2023: £42,717,551), 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 £40,956,681 (2023: £40,875,152), 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 £5,923,617 (2023: 6,787,631) see note 11. As at 29 February 2024 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £15,819,094 (2023: £14,274,966). 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, (£4,200,000) 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 will be used for property acquisitions,

refurbishments, community works and the continuing expansion of our work.

The reserves policy is to maintain at least £4,200,000 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 23. 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.

Risks and uncertainties

As part of our risk assessment process, the UCKG conducts an annual review of the adequacy of our internal and external controls, in order to strengthen resilience by identifying,

prioritising and managing the charity's risks.

Our formal risk assessment process, which identifies the UCKG's key operational and financial risks, is documented. Policies were updated in relation to contingency plans on safeguarding, health and safety, complaints and other key areas, during 2023/24 and the previous financial year 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 (2024 £nil) although we received a total of £2,250 in local government grants for two of our soup kitchens/ food banks during 2023. Our main income is from service donations. This was not seen as a high level risk in 2023/24 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

Plans for future periods

In the year under review, the charity continued to address the core objectives set out in its strategic framework document for 2021-2025. These covered the following areas:

- **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 in championing 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 to a fulfilled Christian life, and to assist couples and individuals as required through difficult times.
- **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 charities, 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 to accommodate our 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 work within a culture of continuous improvement as a well managed, open, transparent and learning organisation accountable for our actions and meeting high standards of public and stakeholder reporting.

We have made steady progress in this area over the past year; and as we approach the final year of our current

strategic framework, we are looking forward to establishing our next strategic framework document for 2026-2030. It is to be expected that this will represent gentle evolution from our current strategies, rather than radical change, since our enduring priority is to 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 on disclosure of information to the 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 trustee 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 19 December 2024 and signed on their behalf by:



Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'parent charity') and its subsidiary (the 'group') for the year ended 29 February 2024 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 29 February 2024 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually

or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent

charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

In relation to fraud, the objectives of

our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

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

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

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

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011, the parent charity's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing document.

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 law and regulations and inspected correspondence with regulatory authorities.

The group 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
4th floor, 100 Avebury Boulevard
Milton Keynes MK9 1FH

Date: 19 December 2024

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

FINANCIAL STATEMENTS

NIGHT ANGELS NATIONAL PIZZA DAY



FINANCIAL STATEMENTS

Group statement of financial activities

for the year ended 29 February 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Donations	1	13,761,128	26,537	13,787,665	13,852,071
Other trading activities	2	747,651	-	747,651	804,211
Investments	3	581,668	894	582,562	290,453
Other Income	4	-	-	-	114,919
		15,090,447	27,431	15,117,878	15,061,654
Charitable activities:					
UK Ministry		482,127	-	482,127	415,483
Community Outreach		51,037	13,256	64,293	120,146
		533,164	13,256	546,420	535,629
Total Income		15,623,611	40,687	15,664,298	15,597,283
Expenditure on:					
Raising funds	6	216,097	-	216,097	222,432
Charitable activities:					
UK Ministry		12,948,052	15,771	12,963,823	12,342,383
Community Outreach		453,653	18,214	471,867	508,006
Overseas Mission		542,952	4,515	547,467	730,138
	5	13,944,657	38,500	13,983,157	13,580,527
Total expenditure		14,160,754	38,500	14,199,254	13,802,959
Net (losses)/gains on Investments		(112,696)	-	(112,696)	187,810
Net Income before Transfers		1,350,161	2,187	1,352,348	1,982,134
Gross transfers between funds	19	75,164	(75,164)	-	-
Net movement of funds in year		1,425,325	(72,977)	1,352,348	1,982,134
Reconciliation of funds					
Total funds brought forward		63,532,339	87,291	63,619,630	61,637,496
Total funds carried forward	21	64,957,664	14,314	64,971,978	63,619,630

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 29 February 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Donations	1	13,761,128	26,537	13,787,665	13,852,071
Other trading activities	2	774,171	-	774,171	830,731
Investments	3	581,668	894	582,562	406,210
Other Income	4	-	-	-	114,919
		15,116,967	27,431	15,144,398	15,203,931
Charitable activities:					
UK Ministry		482,127	-	482,127	415,483
Community Outreach		51,037	13,256	64,293	120,146
		533,164	13,256	546,420	535,629
Total Income		15,650,131	40,687	15,690,818	15,739,560
Expenditure on:					
Raising funds	6	216,097	-	216,097	222,432
Charitable activities:					
UK Ministry		13,006,699	15,771	13,022,470	12,363,094
Community Outreach		453,653	18,214	471,867	508,006
Overseas Mission		542,952	4,515	547,467	730,138
	5	14,003,304	38,500	14,041,804	13,601,238
Total expenditure		14,219,401	38,500	14,257,901	13,823,670
Net (losses)/gains on Investments		(112,696)	-	(112,696)	187,810
Net income before transfers		1,318,034	2,187	1,320,221	2,103,700
Gross transfers between funds	19	75,164	(75,164)	-	-
Net movement of funds in year		1,393,198	(72,977)	1,320,221	2,103,700
Reconciliation of funds					
Total funds brought forward		63,287,521	87,291	63,374,812	61,271,112
Total funds carried forward	21	64,680,719	14,314	64,695,033	63,374,812

FINANCIAL STATEMENTS

Group and charity balance sheets

29 February 2024

	Notes	Group		Charity	
		2024 £	2023 £	2024 £	2023 £
Fixed assets					
Tangible assets	10	43,450,075	42,717,551	43,448,967	42,714,261
Investments – programme related	11	5,923,617	6,787,631	5,923,617	6,787,631
Investment in subsidiary undertaking	12	-	-	5,382	5,382
		49,373,692	49,505,182	49,377,966	49,507,274
Current assets					
Stock		240,926	307,236	240,926	307,236
Debtors	13	1,052,217	1,033,512	1,041,343	1,070,912
Short Term Deposit Investments		8,000,000	8,000,000	8,000,000	8,000,000
Cash at bank and in hand		8,622,174	6,663,081	8,319,536	6,358,608
		17,915,317	16,003,829	17,601,805	15,736,756
Creditors: Amounts falling due within one year	14	(1,727,634)	(1,328,526)	(1,695,341)	(1,308,363)
Net current assets		16,187,683	14,675,303	15,906,464	14,428,393
Total assets less current liabilities		65,561,375	64,180,485	65,284,430	63,935,667
Creditors: Amounts falling due after more than one year	15	(50,303)	(18,855)	(50,303)	(18,855)
Provisions for Liabilities	16	(539,094)	(542,000)	(539,094)	(542,000)
		(589,397)	(560,855)	(589,397)	(560,855)
Net assets	21	64,971,978	63,619,630	64,695,033	63,374,812
The funds of the group/charity					
Restricted income funds	19	14,314	87,291	14,314	87,291
General unrestricted funds		64,957,664	63,532,339	64,680,719	63,287,521
		64,971,978	63,619,630	64,695,033	63,374,812

Approved by the Trustees and authorised for issue on 19 December 2024 and signed on their behalf by



Audrey Tung de Medeiros
Chair of Trustees

FINANCIAL STATEMENTS

Group statement of cash flows

for the year ended 29 February 2024

	2024 £	2023 £
OPERATING ACTIVITIES	3,433,421	(6,391)
INVESTING ACTIVITIES		
Interest received	594,578	256,593
Cash placed on Fixed term deposit accounts > 90 days	-	5,000,000
Payments to acquire tangible fixed assets	(2,034,221)	(1,370,535)
NET CASH (GENERATED FROM) USED IN INVESTING ACTIVITIES	(1,439,643)	3,886,058
FINANCING ACTIVITIES		
Capital element of finance leases	(30,297)	(6,405)
Interest element of finance leases	(4,388)	(1,167)
NET CASH USED IN FINANCING ACTIVITIES	(34,685)	(7,572)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	1,959,093	3,872,095
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	12,163,081	8,290,986
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	14,122,174	12,163,081
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	1,352,348	1,982,134
Unrealised exchange loss/(gain)	113,655	(187,810)
Interest receivable	(582,561)	(290,453)
Interest payable	4,388	1,167
Depreciation charges	1,374,743	1,381,937
Loans to programme related investments	(157,530)	(3,380,620)
Repayments of loans from programme related investments	900,891	622,406
Amounts recovered on Impaired Sister Church loan	(5,019)	(4,289)
Decrease/(Increase) in stock	66,310	(5,085)
(Increase)/decrease in debtors	(18,705)	(74,022)
Increase/(Decrease) in creditors	384,901	(51,756)
NET CASH FLOW FROM OPERATING ACTIVITIES	3,433,421	(6,391)
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	5,500,000	5,500,000
Cash at bank and in hand	8,622,174	6,663,081
	14,122,174	12,163,081

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 29 February 2024

	2024 £	2023 £
OPERATING ACTIVITIES	3,433,778	(97,459)
INVESTING ACTIVITIES		
Interest received	594,578	372,350
Cash placed on Fixed term deposit accounts > 90 days	-	5,000,000
Payments to acquire tangible fixed assets	(2,032,743)	(1,366,148)
NET CASH (GENERATED FROM) USED IN INVESTING ACTIVITIES	(1,438,165)	4,006,202
FINANCING ACTIVITIES		
Capital element of finance leases	(30,297)	(6,405)
Interest element of finance leases	(4,388)	(1,167)
NET CASH USED IN FINANCING ACTIVITIES	(34,685)	(7,572)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	1,960,928	3,901,171
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	11,858,608	7,957,437
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	13,819,536	11,858,608
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	1,320,221	2,103,700
Unrealised exchange loss/(gain)	113,655	(187,810)
Interest receivable	(582,561)	(406,210)
Interest payable	4,388	1,167
Depreciation charges	1,371,083	1,342,104
Loans to programme related investments	(157,530)	(3,380,620)
Repayments of loans from programme related investments	900,891	622,406
Amounts recovered on Impaired Sister Church loan	(5,019)	(4,289)
Decrease/(Increase) in stock	66,310	(5,085)
(Increase)/decrease in debtors	29,569	(124,860)
Increase/(Decrease) in creditors	372,771	(57,962)
NET CASH FLOW FROM OPERATING ACTIVITIES	3,433,778	(97,459)
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	5,500,000	5,500,000
Cash at bank and in hand	8,319,536	6,358,608
	13,819,536	11,858,608

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 29 February 2024. 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 £564,094 (2023: £542,000) is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

FINANCIAL STATEMENTS

Notes to the financial statements

for the year ended 29 February 2024

1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2024	2023
	£	£
Donations from Church Services	12,026,873	11,990,062
Gift Aid reclaim	1,724,925	1,709,824
VYG Youth Group Income	9,330	22,872
Media Sponsorship (Restricted Income)	7,587	8,093
Liverpool Appeal donations (Restricted Income)	-	1,000
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)	2,855	63,504
Liberty Radio Appeal Donations (Restricted Income)	7,290	-
Bristol Appeal Donations (Restricted Income)	8,805	-
	13,787,665	13,852,071

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

	2024	2023
	£	£
Fundraising	714,644	761,696
Rental income	32,221	30,279
Advertising income	142	477
Other income	644	11,759
	747,651	804,211

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

	2024	2023
	£	£
Fundraising	714,644	761,696
Rental income	58,741	56,799
Advertising income	142	477
Other income	644	11,759
	774,171	830,731

3 INCOME FROM INVESTMENTS – GROUP

	2024	2023
	£	£
Bank interest	519,295	190,332
Interest receivable on programme related investments	63,267	100,121
	582,562	290,453

INCOME FROM INVESTMENTS – CHARITY

	2024	2023
	£	£
Bank interest	519,295	190,332
Interest receivable on programme related investments	63,267	100,121
Gift Aid from Subsidiary	-	115,757
	582,562	406,210

4 OTHER INCOME		
	2024 £	2023 £
Settlement Monies – Nottingham Lease	-	107,000
Right of Light Claim	-	7,919
	-	114,919

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP				
	Direct costs £	Support costs £	Total 2024 £	Total 2023 £
UK Ministry	9,245,797	3,718,026	12,963,823	12,342,383
Community Outreach	383,631	88,236	471,867	508,006
Overseas Mission	517,237	30,230	547,467	730,138
	10,146,665	3,836,492	13,983,157	13,580,527

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY				
	Direct costs £	Support costs £	Total 2024 £	Total 2023 £
UK Ministry	9,304,444	3,718,026	13,022,470	12,363,094
Community Outreach	383,631	88,236	471,867	508,006
Overseas Mission	517,237	30,230	547,467	730,138
	10,205,312	3,836,492	14,041,804	13,601,238

5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY

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

Support Costs	Charitable activities £	Raising funds £	Governance £	Total 2024 £	Total 2023 £
Staff costs	2,364,482	-	465,683	2,830,165	2,761,153
Electricity and gas	840,628	7,255	-	847,883	511,449
Telephone	102,114	3,158	-	105,272	114,396
External audit fees	-	-	51,772	51,772	47,381
Other professional fees	11,813	-	-	11,813	11,409
2024:	3,319,037	10,413	517,455	3,846,905	3,445,788
2023:	2,948,911	3,521	493,356	3,445,788	

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

	2024 £	2023 £
Staff costs	168,090	183,768
Fundraising expenses	27,597	25,142
Depreciation	9,997	10,001
Support costs	10,413	3,521
	216,097	222,432

**7 EMPLOYEES
GROUP AND CHARITY**

	2024 No.	2023 No.
<i>The average number of employees during the year was:</i>		
Church Services – Ministers of Religion	93	92
Church Services – Other	32	33
Church Administration	12	12
Gift Aid	2	3
Universal Access Point	3	3
Bookshop	3	4
Governance	16	17
Fundraising	1	1
Graphics/Webteam	16	19
Property/Legal/Press	8	7
Community Outreach	4	4
TV/Production	22	23
Helpline	2	2
	214	220

	2024 £	2023 £
<i>Staff costs for above persons:</i>		
Wages and salaries	4,553,749	4,377,272
Social security costs	363,266	356,660
Pension costs	63,064	58,811
	4,980,079	4,792,743

Termination payments paid in full in the year were £11,355 (2023: £3,974).

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 5 pastoral staff / employees and 6 trustees (2023: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £179,727 (2023: £169,737). 3 of the pastoral staff included within key management (2023: 2 pastoral staff) are provided accommodation within the church property.

8 TRUSTEES' REMUNERATION

One trustee, Daniel Guerrero received remuneration of £nil for his services as Deacon/employee (2023: £14,100). No trustee received remuneration for their services as trustees (2023: none). These payments were made according to a provision stated in the Charity's constitution.

The spouses of two trustees, Audrey Tung de Medeiros and Christoulla Odysseos Boodram (2023: one trustee) received £59,891 for administrative and pastoral duties (2023: £29,520). 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 (2023: 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 2023	53,859,799	4,061,374	398,946	155,650	1,920,069	375,999	60,771,837
Additions	965,440	993,703	67,742	-	67,034	13,348	2,107,267
Disposals	-	-	-	-	(50,031)	-	(50,031)
29 February 2024	54,825,239	5,055,077	466,688	155,650	1,937,072	389,347	62,829,073
Depreciation							
1 March 2023	12,984,647	2,466,784	364,737	155,650	1,796,974	285,494	18,054,286
Charged in year	883,911	340,897	30,470	-	77,817	41,648	1,374,743
Disposals	-	-	-	-	(50,031)	-	(50,031)
29 February 2024	13,868,558	2,807,681	395,207	155,650	1,824,760	327,142	19,378,998
Net book value							
29 February 2024	40,956,681	2,247,396	71,481	-	112,312	62,205	43,450,075
28 February 2023	40,875,152	1,594,590	34,209	-	123,095	90,505	42,717,551

The trustees are of the opinion that the market value of properties at 29 February 2024 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 £65,292 (2023: £21,728) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £24,178 (2023: £7,243).

TANGIBLE FIXED ASSETS – CHARITY

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Office and computer equipment £	Furniture and fittings £	Total £
Cost						
1 March 2023	53,859,799	4,061,374	398,946	1,904,984	375,999	60,601,102
Additions	965,440	993,703	67,742	65,556	13,348	2,105,789
Disposals	-	-	-	(50,031)	-	(50,031)
29 February 2024	54,825,239	5,055,077	466,688	1,920,509	389,347	62,656,860
Depreciation						
1 March 2023	12,984,647	2,466,784	364,737	1,785,179	285,494	17,886,841
Charged in year	883,911	340,897	30,470	74,157	41,648	1,371,083
Disposals	-	-	-	(50,031)	-	(50,031)
29 February 2024	13,868,558	2,807,681	395,207	1,809,305	327,142	19,207,893
Net book value						
29 February 2024	40,956,681	2,247,396	71,481	111,204	62,205	43,448,967
28 February 2023	40,875,152	1,594,590	34,209	119,805	90,505	42,714,261

11 PROGRAMME RELATED INVESTMENTS

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

	2024 £	2023 £
Cost		
At 1 March 2023	7,865,316	4,811,082
New loans issued	157,530	3,380,620
Repayments	(900,891)	(622,406)
Exchange rate movement	(151,901)	262,160
Movement in interest receivable	(12,017)	33,860
Loan converted to a donation (note 22)	-	-
At 29 February 2024	6,958,037	7,865,316
Impairment		
At 1 March 2023	1,077,685	1,007,626
Amounts released in the year	(5,019)	(4,289)
Exchange rate movement	(38,246)	74,348
At 29 February 2024	1,034,420	1,077,685
Carrying value		
29 February 2024	5,923,617	6,787,631
28 February 2023	6,787,631	3,803,456

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 29 February 2024 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

	2024 £	2023 £
Turnover	252,699	228,684
Cost of sales	(117,112)	(96,751)
Gross profit	135,587	131,933
Administrative expenses	(103,460)	(137,742)
Operating (loss)/profit	32,127	(5,809)
Interest receivable	-	-
Profit/(loss) for the year	32,127	(5,809)
Taxation	-	-
Profit/(loss) for the year after taxation	32,127	(5,809)
Net assets at 1 March	250,198	371,764
Net assets before Gift Aid distribution	282,325	365,955
Gift Aid distribution to Parent	-	(115,757)
Net assets at 29 February	282,325	250,198

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 29 February 2024 and 28 February 2023 were £1.

13 DEBTORS

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	16,563	24,378	16,563	24,378
VAT recoverable	15,174	18,527	6,718	8,549
Prepayments and accrued income	871,910	845,857	869,492	843,927
Other debtors	148,570	144,750	148,570	144,750
Amount owed from subsidiary	-	-	-	49,308
	1,052,217	1,033,512	1,041,343	1,070,912

14 CREDITORS: amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	599,801	482,180	597,943	481,379
Obligations under finance leases and HP contracts (note 18)	21,168	9,867	21,168	9,867
Other taxes and social security	78,808	80,686	78,808	80,686
Dilapidations provision on LH properties	25,000	-	25,000	-
Other creditors	86,346	122,822	86,346	122,822
Accruals and deferred income	758,981	632,971	728,546	613,609
Loan creditor	157,530	-	157,530	-
	1,727,634	1,328,526	1,695,341	1,308,363

15 CREDITORS: amounts falling due after more than one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Obligations under finance leases and HP contracts (note 18)	50,303	18,855	50,303	18,855
	<u>50,303</u>	<u>18,855</u>	<u>50,303</u>	<u>18,855</u>

16 PROVISIONS FOR LIABILITIES

	Group and Charity	Group and Charity
	2024 £	2023 £
Dilapidations provision on leasehold properties	542,000	487,200
Provision b/f	(25,000)	25,000
Amounts moved (to)/from short term creditors	-	-
Amounts released in the year	22,094	29,800
Additions	<u>539,094</u>	<u>542,000</u>
Provisions c/f		

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	
	2024 £	2023 £	2024 £	2023 £
Programme related investments – At cost (less impairment) plus accrued interest	5,923,617	6,787,631	5,923,617	6,787,631
	<u>5,923,617</u>	<u>6,787,631</u>	<u>5,923,617</u>	<u>6,787,631</u>

18 LEASE COMMITMENTS

At 29 February 2024, the charity and the group had annual commitments made under non-cancellable operating leases as set out below:

	Land and buildings	
	2024	2023
	£	£
The total future minimum lease payments are payable:		
Less than one year	929,235	927,252
Between one and five years	2,534,796	2,696,262
After five years	1,123,598	995,176
	<u>4,587,629</u>	<u>4,618,690</u>

	Other	
	2024	2023
	£	£
The total future minimum lease payments are payable:		
Less than one year	119,082	101,214
Between one and five years	163,869	180,210
	<u>282,951</u>	<u>281,424</u>

The annual cost charged in this year in respect of operating lease rentals was £988,730 (2023: £1,033,408) for land and buildings and £196,989 (2023: £250,534) for other leases.

	2024	2023
	£	£
Obligations under finance lease and hire purchase contracts:		
The total future minimum lease payments are payable:		
Less than one year (note 14)	21,168	9,867
Between one and five years (note 15)	50,303	18,855
	<u>71,471</u>	<u>28,722</u>

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

19 RESTRICTED FUNDS - GROUP AND CHARITY

	As at 1 March 2023 £	Income £	Expenditure £	Transfers £	As at 29 February 2024 £
Media Sponsorship	-	8,481	(8,481)	-	-
Wolverhampton Appeal	63,504	2,855	-	(66,359)	-
Sri Lankan Appeal	4,515	-	(4,515)	-	-
Liberty Radio Appeal	-	7,290	(7,290)	-	-
Bristol Appeal	-	8,805	-	(8,805)	-
Community Outreach	19,272	13,256	(18,214)	-	14,314
	<u>87,291</u>	<u>40,687</u>	<u>(38,500)</u>	<u>(75,164)</u>	<u>14,314</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 2023/24 financial year.

19 RESTRICTED FUNDS - GROUP AND CHARITY (continued)

Our Wolverhampton appeal is a specific appeal towards the refurbishment of our new Wolverhampton leasehold that was acquired in March 2023. 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.

Our Sri Lankan appeal funds of £4,515 from 2022/23 have been fully used in this financial year and the appeal is now closed.

Our Liberty Radio appeal is a specific appeal towards the cost of our monthly Liberty Radio programmes and has been fully spent in this financial year. This fund is now closed.

Our Bristol appeal is a specific appeal towards the refurbishment of our new Bristol premises that were purchased in February 2024. These monies of £8,805 have been 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 continues into the 2024/25 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 2023/24 financial year and the remaining £14,314 will be utilised in the 2024/25 financial year.

RESTRICTED FUNDS PRIOR YEAR	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
	20,623	150,014	(35,562)	(47,784)	87,291

20 CAPITAL AND OTHER COMMITMENTS

There were property repairs/refurbishment commitments authorised by the Trustees and contracted amounting to £655,860 at 29 February 2024 (2023: £nil) and £71,916 authorised but not yet contracted (2023: £nil): totalling £727,776 at 29 February 2024 (2023: £nil).

21 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

GROUP 2023/24	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	43,450,075	-	43,450,075
Investments-Programme Related	5,923,617	-	5,923,617
Net Current Assets	16,173,369	14,314	16,187,683
Creditors: Amounts falling due after more than one year and provisions	(589,397)	-	(589,397)
Total	64,957,664	14,314	64,971,978

CHARITY 2023/24	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	43,448,967	-	43,448,967
Investments-Programme Related	5,923,617	-	5,923,617
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	15,892,150	14,314	15,906,464
Creditors: Amounts falling due after more than one year and provisions	(589,397)	-	(589,397)
Total	64,680,719	14,314	64,695,033

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

22 ANALYSIS OF CHANGES IN NET DEBT

GROUP	As at 1 March 2023 £	Cashflows £	New Finance Leases £	As at 29 February 2024 £
Cash at Bank and in Hand	6,663,079	1,959,093	-	8,622,172
Fixed Term Deposits	8,000,000	-	-	8,000,000
Finance Leases	(28,722)	30,297	(73,046)	(71,471)
	14,634,357	1,989,390	(73,046)	16,550,701

CHARITY	As at 1 March 2023 £	Cashflows £	New Finance Leases £	As at 29 February 2024 £
Cash at Bank and in Hand	6,358,608	1,960,928	-	8,319,536
Fixed Term Deposits	8,000,000	-	-	8,000,000
Finance Leases	(28,722)	30,297	(73,046)	(71,471)
	14,329,886	1,991,225	(73,046)	16,248,065

23 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	2024 £	2023 £
Ireland	893,005	1,016,122
Mauritius	1,139,135	1,470,579
New Zealand	872,433	1,007,795
Portugal	2,861,128	3,293,135
Guam	157,916	-
	5,923,617	6,787,631

There was a loan to Nigeria of £390,550 plus interest of £14,629 which is fully impaired. The loan to Belgium of £562,203 plus interest of £67,041 has also been impaired. Included within programme related investments are amounts receivable from sister churches in respect of interest as follows:

	2024 £	2023 £
Ireland	130,758	136,380
Mauritius	33,553	38,016
New Zealand	8,638	9,978
Portugal	28,328	32,605

Donations to sister churches during the year amounted to £518,154 (2023: £685,623): £82,328 to Cyprus (2023: £73,504), £60,600 to Dubai (2023: £60,600), £118,695 to East Timor (2023: £106,965), £87,603 to Greece (2023: £90,710), £16,250 to India (2023: £94,875), £39,418 to Israel (2023: £45,518), £50,886 to Malta (2023: £44,597), £48,000 to South Korea (2023: £126,827), £14,160 to Sri Lanka (2023: £nil), £nil to Ukraine (2023: £42,027) and £214 of books sent to Lebanon and Poland.

RELATED PARTIES

During the year the charity has purchased advertising services of £252,700 (2023: £228,685) from its trading subsidiary Liberty Radio Limited and has recharged £179,454 in relation to rent, staffing and other costs (2023: £157,420). Liberty Radio didn't make a distribution to the charity during the year (2023: £115,757). At the year-end there is a balance outstanding of £nil owed to the charity by its trading subsidiary (2023: £49,308). Other than set out above, there are no relationships between the charity or Liberty Radio Limited. This disclosure is made purely in the interests of transparency.

Bishop Tiago de Jesus Silva Marques, the Bishop in charge of the UK is 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 £111,636 (2023: £102,975). Interest incurred on the loan in 2024 was £15,245 (2023: £17,595). The amount outstanding at the year-end is as shown above.

Bishop Tiago de Jesus Silva Marques from the 06 May 2021 up until 06 January 2023 has 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 £nil (2023: £13,763) and £144,000 (2023: £131,940) respectively and incurred interest of £nil (2023: £nil) and £9,978 (2023: £11,186). 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 £1,405 (2023: £686). Amounts sold to individual churches are not considered material.

24 GROUP STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Income from:			
Donations	13,722,758	129,313	13,852,071
Other trading activities	804,211	-	804,211
Investments	288,400	2,053	290,453
Other Income	114,919	-	114,919
	14,930,288	131,366	15,061,654
Charitable activities			
UK Ministry	415,483	-	415,483
Community Outreach	101,498	18,648	120,146
	516,981	18,648	535,629
Total Income	15,447,269	150,014	15,597,283
Expenditure on:			
Raising funds	222,432	-	222,432
Charitable activities			
UK Ministry	12,332,237	10,146	12,342,383
Community Outreach	482,590	25,416	508,006
Overseas Mission	730,138	-	730,138
	13,544,965	35,562	13,580,527
Total expenditure	13,767,397	35,562	13,802,959
Net gains/(losses) on Investments	187,810	-	187,810
Net Income before Transfers	1,867,682	114,452	1,982,134
Gross transfers between funds	47,784	(47,784)	-
Net movement of funds in year	1,915,466	66,668	1,982,134
Reconciliation of funds			-
Total funds brought forward	61,616,873	20,623	61,637,496
Total funds carried forward	63,532,339	87,291	63,619,630

25 CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Income from:			
Donations	13,722,758	129,313	13,852,071
Other trading activities	830,731	-	830,731
Investments	404,157	2,053	406,210
Other Income	114,919	-	114,919
	15,072,565	131,366	15,203,931
Charitable activities			
UK Ministry	415,483	-	415,483
Community Outreach	101,498	18,648	120,146
	516,981	18,648	535,629
Total Income	15,589,546	150,014	15,739,560
Expenditure on:			
Raising funds	222,432	-	222,432
Charitable activities			
UK Ministry	12,352,948	10,146	12,363,094
Community Outreach	482,590	25,416	508,006
Overseas Mission	730,138	-	730,138
	13,565,676	35,562	13,601,238
Total expenditure	13,788,108	35,562	13,823,670
Net gains/(losses) on Investments	187,810	-	187,810
Net income before transfers	1,989,248	114,452	2,103,700
Gross transfers between funds	47,784	(47,784)	-
Net movement of funds in year	2,037,032	66,668	2,103,700
Reconciliation of funds			-
Total funds brought forward	61,250,489	20,623	61,271,112
Total funds carried forward	63,287,521	87,291	63,374,812

26 POST BALANCE SHEET EVENTS for the year ended 29 February 2024

In March 2024, a donation of USD 350,000 was made to our sister church in South Korea.

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