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**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2024/25

OVERVIEW

THE LOVE SCHOOL RETURNS • BISHOP RENATO • 30 YEAR ANNIVERSARY



OVERVIEW

Introduction

Towards the end of this financial year, the Universal Church of the Kingdom of God (UCKG) marked a major milestone – 30 years of service in the United Kingdom. From our first small gathering in Brixton in 1995 to today’s nationwide network of 38 full-time HelpCentre branches and nine part-time locations, our mission has remained unchanged: to help people through faith, compassion, and practical action.

The year provided both an opportunity to reflect and a renewed call to act. While the UK continues to face economic and social challenges – from food insecurity and homelessness to rising mental health pressures – UCKG volunteers, pastors, and members responded with unity and purpose. Across the communities we serve, our initiatives provided tangible help and hope to thousands.

To mark the occasion, we commissioned Faith and the Future: Faith-Based Organisations in Modern Britain, a major independent study of 2,000 UK adults. The report revealed that 72% of Generation Z believe faith organisations like UCKG are vital partners in tackling issues such as homelessness and youth violence. The research, launched nationally and featured across UK media, confirmed what three decades of service have already shown: that faith continues to play a vital, practical role in society.

Throughout 2025, a series of landmark community events brought this to life. Our Ukraine Humanitarian Appeal nearly surpassed 50 tonnes of aid delivered to conflict-affected areas.

Thirty years on, our founding belief remains: faith must be lived through service. This year reminded us not only how far we have come, but how much more there is still to do.

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OVERVIEW

Statement from the Bishop in Charge and the Chair of Trustees

This has been our milestone year celebrating our 30th Anniversary in the UK. Together, we have stood the test of time keeping our focus on the core in continuing our work towards what drives us the most, which is reaching out to those in need in the community and helping our members in their spiritual development, with a true dedication to spread the message of the Gospel.

It has been a particularly fulfilling and successful period as we continue to help people throughout the UK, to deal with and overcome their day to day challenges at a practical and temporal level, as well as through faith at a spiritual level in the financial year of 2024/2025.

Our network of food banks and soup kitchens has expanded, with 25 out of our 38 full-time HelpCentres participating in this much-needed initiative. We also launched the Canary Setup in January 2025 to combat food poverty and support local foodbanks, collecting a total of 1,134.2 kg of canned food.

Across our development and humanitarian programmes, we have been working on expanding our portfolio of community outreach activities, so that we can reach out further to address some of society's most pressing needs and in creating public awareness of the work being done at each of our local HelpCentres.

Now, in its third year, the initiative of our humanitarian aid to Ukraine, bringing nearly 50 tonnes of supplies distributed and on the way to reaching 100,000 people, has been especially gratifying knowing that we were able to reach out in places where the need was most required.

The UCKG is extremely grateful to our dedicated team of pastors, administrators, volunteers, and organisers. They have been key to the way we have moved forward and made a great success of the past year. We also rely hugely on the support of our church members whose invaluable and generous collaboration has helped us run a wide range of community outreach activities alongside our pastors. Some give their time in cooking for our soup kitchens or volunteer at our food banks on Saturdays while others choose to help as assistants at our public services of prayer, and willingly give of themselves to helping others in doing so, aligning themselves to the Biblical teachings of a practical faith in action.

Mid-term as one member of our board of trustees had to take on other responsibilities and needed to be replaced, this gave us the opportunity in this process to re-assess our needs and broaden the diversity and skills of the board.

Turning around three part-time operating HelpCentres; first in Bristol

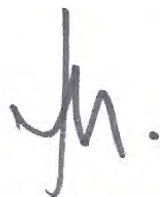
in August 2024 then Seven Kings and Plymouth in September 2024, to that of full-time branches that are now open daily, with four prayer services and pastors available all day for prayer and advice sessions, gave a very rewarding end to the year.

We would like to extend our heartfelt appreciation to all involved for enabling us to surpass expectations for this financial year. We are committed to ensuring that the UCKG HelpCentre maintains its standard of excellence, and its devotion to extending spiritual and physical support to members and the wider community.

Finally, we are pleased to report that our work in 2024/2025 has benefited and changed the lives of many. The different initiatives and projects that

we do to initiate such change are reflected throughout this document. We are very honoured to have been able to take on the leadership of this inspiring organisation in 2025. It will be a new and exciting year ahead, where we will be welcoming our new Bishop in Charge of the UK, Bishop Alaor (Allan) Passos, collaborating and bringing forth a new dynamic to our work in the coming years.

The board of trustees is pleased to submit its report and financial statements for the UCKG HelpCentre (the charity) for the year ended 28 February 2025. 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).



Tiago de Jesus Silva Marques
Bishop in Charge

5 December 2025



Audrey Tung de Medeiros
Chair of Trustees

5 December 2025

OVERVIEW

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

Christoulla Odysseos Boodram

David Miguel de Sousa Gomes
(Appointed 03 June 2024)

BISHOP IN CHARGE

Tiago de Jesus Silva Marques
(Appointment ended 05 November 2025)

Alaor Batista Passos
(Appointed 05 November 2025)

GENERAL MANAGER

Rodrigo Silva

HEAD OF FINANCE

Vani Chinapyel

COMMUNITY OUTREACH MANAGER

David Osei

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AUDITOR

RSM UK Audit LLP
Statutory Auditor
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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.

Every HelpCentre functions as both a church and a community support hub. Through daily prayer services, youth programmes, and outreach initiatives, UCKG provides spiritual and practical assistance to people of all backgrounds.

This year, which culminated in us celebrating our 30th year in the UK, saw these activities reach new heights. Key programmes included:

- Faith and the Future research launch – Commissioned as part of the anniversary, this national study positioned UCKG as a thought leader on the role of faith in modern society. Findings showed strong public trust, with 73% of adults saying they have the same or greater confidence in faith groups as secular charities.
- Ukraine Aid Appeal – Now in its third year, the initiative delivered two further shipments of humanitarian aid to Kyiv, Kharkiv, and Lviv, bringing the total to nearly 50 tonnes of

supplies distributed and on the way to reaching 100,000 people.

These initiatives demonstrate how UCKG continues to blend faith with social action – serving not only congregants but the wider public through outreach, education, and compassion.

Our daily operations also include a 24-hour Helpline, WhatsApp support line, Liberty Radio, and a range of groups – from the Caleb Group for seniors to the Universal Teen Force for young people navigating adolescence.

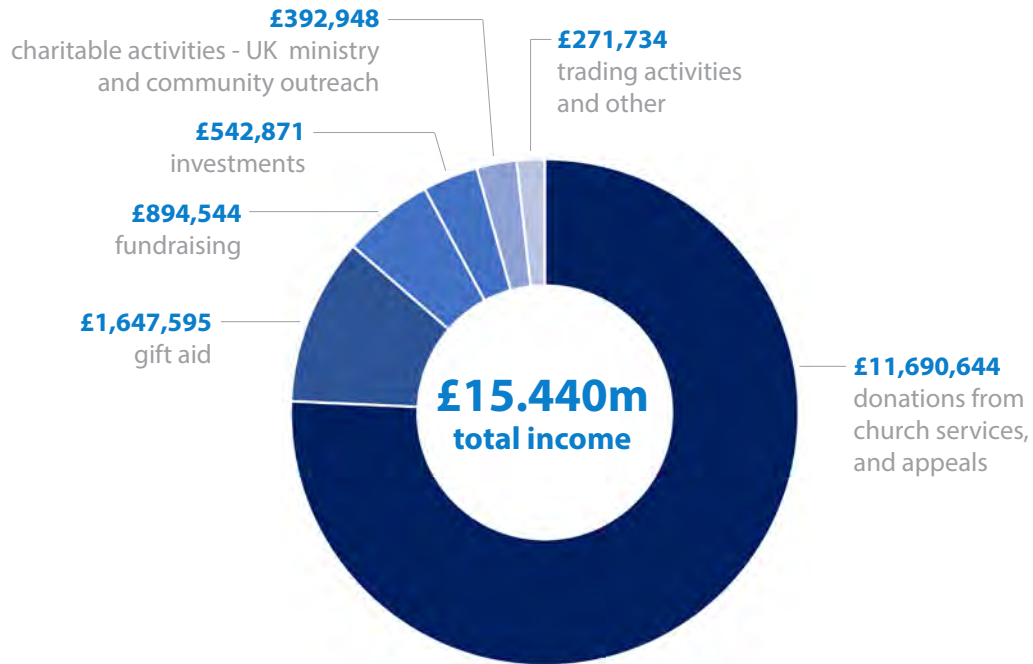


ADVANCING THE CHRISTIAN FAITH IN THE UK • BISHOP MACEDO • 30 YEAR ANNIVERSARY

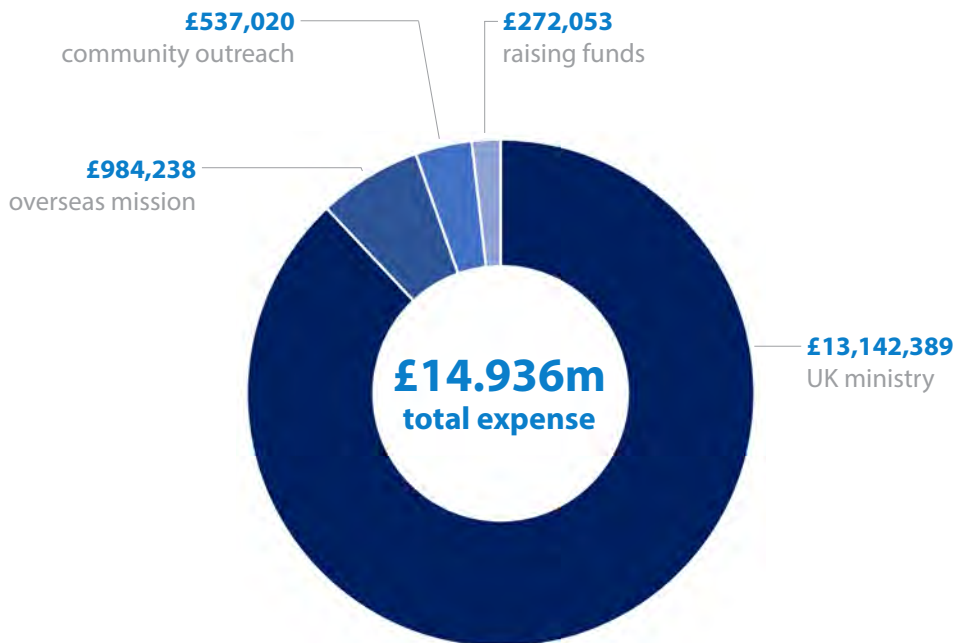
OVERVIEW

Resources and benefits

Our income



How funds were used



HelpCentres in the UK at the year end



38

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



9

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



26

assistant pastors serving full-time



112

workers in administrative and various support roles



61

wives of pastors and the bishop supporting the ministry



665

volunteers assisting with church services and advice sessions



675

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



994,421

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



1,061

individuals were baptised in water and started their journey to salvation⁴



12,612

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

Key benefits delivered and help provided (continued)



15,833

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



1,917

members of the public called the helpline for the first time



2,752

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

58.1% 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

11.1% 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

10.4% 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

8.2% 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

6.2% 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

6% 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



486

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



247

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



148

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



93

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

Key benefits delivered and help provided (continued)



2,183

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



451

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 period⁵



1,570

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



98

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

Social media presence



30,205

people follow our Facebook @UniversalChurchUK



28,642

people follow our Instagram @universalchurchuk



26,700

people subscribe to our YouTube channel UCKGTV



7,563

people follow our X account @TheHelpCentre

footnotes

¹ this figure includes the new full-time HelpCentres in Bristol, Seven Kings and Plymouth that were 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 and members for community groups and activities, and is exclusive of volunteers and members 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 the change for the provision at the Peckham and Kilburn HelpCentres from soup kitchen to food bank and the Nottingham and Hackney HelpCentres from food bank to soup kitchen.

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

OVERVIEW

Highlights from 2024/25

March 2024

Remember Me Event

Held on Easter Sunday, the event reminded some 9,000 attendees nationwide that, even if they feel forgotten or neglected by society, God has not forgotten them. Prayers were said for those facing personal challenges and struggles making them feel isolated.

April 2024

Ukraine Humanitarian Appeal

Over 31 days, members of the UCKG in the UK collected 21 tonnes of non-perishable food items, such as tinned goods and pasta, which were transported to Kyiv where our sister church operates as a food bank helping thousands of people in need regardless of their background or beliefs. The campaign emphasised the importance of generosity and compassion, inspired by the Biblical principle that “it is more blessed to give than to receive.”

Blessed Oil from Mount Sinai

Bishop Randal ministered at this year’s Blessed Oil event, sharing a heartfelt message reminding those in attendance that the Holy Spirit can give us a new beginning—but only if we first let go of what’s within. True peace, joy, and wisdom come when we allow Him to fill our being.



May 2024

Marriage Course

25 couples completed the 7-week course reporting they had seen changes in their marriage throughout the course and are excited to continue implementing the advice they received.

PCG Blood Donation Drive

The nationwide effort saw 157 volunteers donate blood helping address the shortages in blood banks.

Wellbeing Café

During Mental Health Awareness Week, 25 UCKG HelpCentre branches nationwide encouraged open conversations on the subject of mental health and provided a space for people to talk about mental health issues and learn about the support available through the organisation’s food banks and soup kitchens. A total of 1,587 people attended the event across all locations.



Marriage Celebration

In the presence of family and friends, several couples were blessed at the altar on a special celebration held at the Love Therapy. Bishop James reminded everyone of the importance of marriage and becoming one in a relationship. And gave couples the challenge of asking their partner, "What do I do that hurts, disrespects, or upsets you?"



Life's Worth Living Charity Football Match

North, South, East, and West London regions together for an exciting day of football and charity. Part of the VYG's 'Life's Worth Living Campaign' spreading the message of preserving life and reducing knife crime and gang violence, the match's focus was on ending postcode wars. The two teams featured players from different London regions, and traditional shirt numbers were replaced by postcodes and area names from across London.

from free health screenings at shopping centres in North, West, and East London provided by a team of 26



blood pressure, and BMI checks raising awareness about the importance of looking after one's health.

Night of the Covenant and Book Launch

Bishop Edir Macedo's new book 'The Pleasure of Revenge' exploring the powerful theme of forgiveness, was launched at 'The Night of the Covenant' with an atmosphere of anticipation and reflection, offering a meaningful experience for those seeking personal growth.

June 2024 PCG Health Point

Throughout the month 1,509 people benefitted

volunteers and healthcare professionals that included heart rate, blood glucose,

Bloodline Event

Held by VYG branches across the UK, a thought-provoking drama focusing on the impact of betrayal, distrust, and family conflict, was attended by some 2,987 youths.



July 2024 Special Meeting with Bishop Miguel

God's Word can change lives, helping people let go of fear and doubt and find confidence and purpose, was the key message Bishop Miguel conveyed, also sharing his own story of overcoming rejection.

We Care Community Youth Engagement

VYG volunteers hit local parks in various locations in London, Birmingham, Ipswich, Leeds, Luton, Manchester, Nottingham, and Sheffield giving back to the community and making a positive impact clearing rubbish and providing gardening maintenance.

August 2024 Ukraine Humanitarian Appeal

For the second time this year, a 28-day appeal collected 22 tonnes of essential food and



supplies sent to Kyiv for distribution in preparation for a harsh winter.

Awareness Against Financial Fraud

Caleb Group volunteers hosted this event across 35 HelpCentre branches nationwide, with an average of 50 people attending per branch. Talks focused on the most common types of financial fraud targeting seniors, which included practical advice from AGE UK on how to protect their finances and personal information, and how to recognise and avoid scams.



An Afternoon to Remember

This picnic event was hosted by VYG for the female members of the group and featured bonding activities, laughter, delicious refreshments, beautiful decor, and an uplifting message.

Bristol Grand Opening

A sense of faith and hope for the community that had people excited followed by a service of powerful prayers, an inspiring message that God can change and renew lives, and the consecration of the new Altar where lives can be transformed, introduced the new full-time HelpCentre facility to Bristol.

September 2024 End of Season Showdown: Film Festival

This was an exciting event where VYG teams from different London branches came together to create short films on topics that relate with young people today, such as peer pressure, mental health, and family issues.

Seven Kings Grand Opening

After 17 years of hiring halls for weekly meetings in Ilford, the Seven Kings HelpCentre fulfills the long-held dream for Ilford church members of having a permanent space to worship and serve the community at large.





INGREDIENTS FOR THE DAY: LAUGHTER AND LOVE

The Love Walk

With the clear key message – if you care about someone, you make time for them – around 650 couples and singles looking to enter a relationship used the beautiful surroundings of Kennington Park in London to engage in fun games and activities that promoted communication and quality time between partners for greater harmony and togetherness.

Mega Dance

Six dance crews made up of VYG members from across the UK came together to perform a dance based on a biblical love story, with the crew 'Stainless' winning the competition. Bishop James ministered a powerful message encouraging the just over 1,400 young people in attendance to recognise and value their worth.

Plymouth Grand Opening

From humble beginnings of services with just five people meeting in a home, to the refurbishment of a property on Exeter Street, the opening of the new Plymouth HelpCentre was a joyful

occasion that inspired hope both for the existing congregation as well as the community at large that will



DRAMATISATION OF A BIBLICAL LOVE STORY

greatly benefit from daily prayer services as well as advice sessions and community groups.



REFURBISHED FOR FAITH AND COMMUNITY SERVICE

October 2024

National Evangelism Day

Over 1,000 people across HelpCentres nationwide joined in and followed the Great Commission to “go into all the world and preach the gospel” (Mark 16:15) reaching out into their communities to share words of faith, offer spiritual support.

Breast Cancer Awareness

Focusing on early detection, symptoms, and treatment options for breast cancer, 156 people from all age groups, heard from expert speakers followed by a Q&A session with the specialists and one-on-one discussions with healthcare professionals.

November 2024

Life After Bereavement

Some 2,000 people heard on the impact of bereavement and how the Holy Spirit offers comfort to those grieving, and through the individual stages of grief, and the role of prayer to face one's grief and find strength in God's presence to move forward after a loss.

Lives Not Knives March

To raise awareness of youth knife crime and promote



MAKING A STAND FOR THE NATION'S FUTURE

alternative, positive lifestyles, over 1,000 people – that included families affected by violence, local authorities, and volunteers – marched from the Peckham HelpCentre to the Windrush Square in Brixton. Participants carried placards, and chanted together calling for peace and inspiring action against violence.

December 2024 Sunday of 'The Beloved Children'

Thousands aligned their will with God's will during the Lord's Supper, with the Biblical message focusing on the fact that, like Jesus, when we surrender to God, we become His beloved children



NOURISHMENT FOR JOY AND LIFE ON CHRISTMAS DAY

and our lives are transformed to reflect His image.

Christmas Lunch

On Christmas Day, 585 people across the UK were served not just a festive meal, but also kindness, conversation, and a sense of belonging, making sure none felt alone on this festive day. Some also took food home.

Vigil of the Family

In HelpCentres throughout the UK, thousands of families broke into the new year together in God's presence, hearing the word of faith, participating in the Lord's Supper, reflecting on past successes and mistakes, and surrendering their goals

for the year ahead to God, asking for His direction and protection for themselves and their loved ones.

January 2025 January

Setup to combat food poverty and support local foodbanks, over seven HelpCentre branches participated, collecting a total of 1,134.2 kg of food providing essential supplies to those in need. The event raised awareness about hunger, engaged the community, and showed the power of collaboration in addressing food poverty.



PRAYING FOR CHANGE AND A NEW LIFE

The National Day of Breaking the Habit / Women in Distress

Hope and encouragement for those struggling with addiction was on offer, reminding them that change is possible and that their past doesn't define their future. Guidance, motivation, and prayer, helped participants to take the first steps towards a new life. Prayer was also offered for women in distress, where they brought perfume to be blessed, symbolising the fragrance of Christ in their lives.

30 YEAR ANNIVERSARY

February 2025

The Night of the Disciples

Kicking off the anniversary celebrations, with 1,285 people in attendance, Bishop Renato Cardoso delivered a powerful message on perseverance and the need to prioritise salvation through life's challenges. He linked the event to the age of Jesus when He started His ministry, and led a prayer for those seeking a life transformation. Reflecting on current world issues, Bishop Renato highlighted signs of the end times and their connection to today's society. The evening also included the consecration of Assistants with over 20 years of volunteer service, honouring their dedication as an inspiration to others. The event left everyone motivated, reflective, and spiritually renewed.



Freedom Night

The event attracted 1,117 attendees for a powerful service with focus on spiritual freedom and deliverance. Bishop Júlio Freitas encouraged the crowd to cry out to God and trust in His protection, highlighting that true freedom comes from obeying God's commandments. The night concluded with powerful prayers for deliverance,



leaving attendees with a renewed sense of strength and confidence in God's presence in their lives.

The Love School Returns

After 12 years, and with 1,601 people in attendance, Bishop Renato Cardoso and his wife, Mrs Cristiane Cardoso, hosted the Love School in London. The seminar looked at common myths about relationships



and how society influences people's love lives. Bishop Renato and his wife shared their own experiences and stressed the importance of working together as a couple, while also pointing out how negative views of marriage and casual relationships can cause harm. They invited attendees to bring their love life struggles to God at the Altar, seeking change and healing. Packed with practical advice, the event left a positive impact on those wanting to improve their relationships.

The Gathering of the Nations

Over 3,000 people from 85 nations attended the two-hour event, which was led by Bishop Edir Macedo. The event was of one unity and faith, with attendees taking part in the Lord's Supper and listening to messages of transformation and hope.

STRINGS TRIO WELCOMED CONGREGANTS



Bishop Macedo encouraged everyone to trust in God and share their needs with Him. He spoke about the importance of having a close relationship with God, like a spiritual marriage where God cares for and guides us. The event ended with a strong sense of peace and unity, as people from all backgrounds worshipped together.

The Night of Big Dreams

Led by Bishop Celso Junior, the event was attended by 813 people. The service focused on faith and the importance of having dreams that align with God's plan. Bishop Celso shared

how obstacles can be overcome when dreams are in line with God's vision and encouraged everyone to present their dreams to God.

The Women's Night

Led by Mrs Fernanda Bezerra, 839 women gathered for a time of spiritual reflection. The session focused on justice and forgiveness, encouraging women to trust in God's justice rather than seeking their own. Mrs Bezerra shared personal experiences, highlighting the importance of letting go of past hurts and forgiving others. The atmosphere was calm and thoughtful, with attendees

reflecting on their lives and the healing power of forgiveness. The evening ended with prayer and a sense of spiritual renewal.

The Night of Salvation

With 1,052 people attending, the focus of the night was on how to honour God's name through our actions, faith, and daily lives. Led by Bishop Celso Junior, the service taught that it's not just about words but about living in a way that reflects God's holiness. The event also included the consecration of two pastors and their wives, marking



INSPIRING EXPERIENCES AND LESSONS

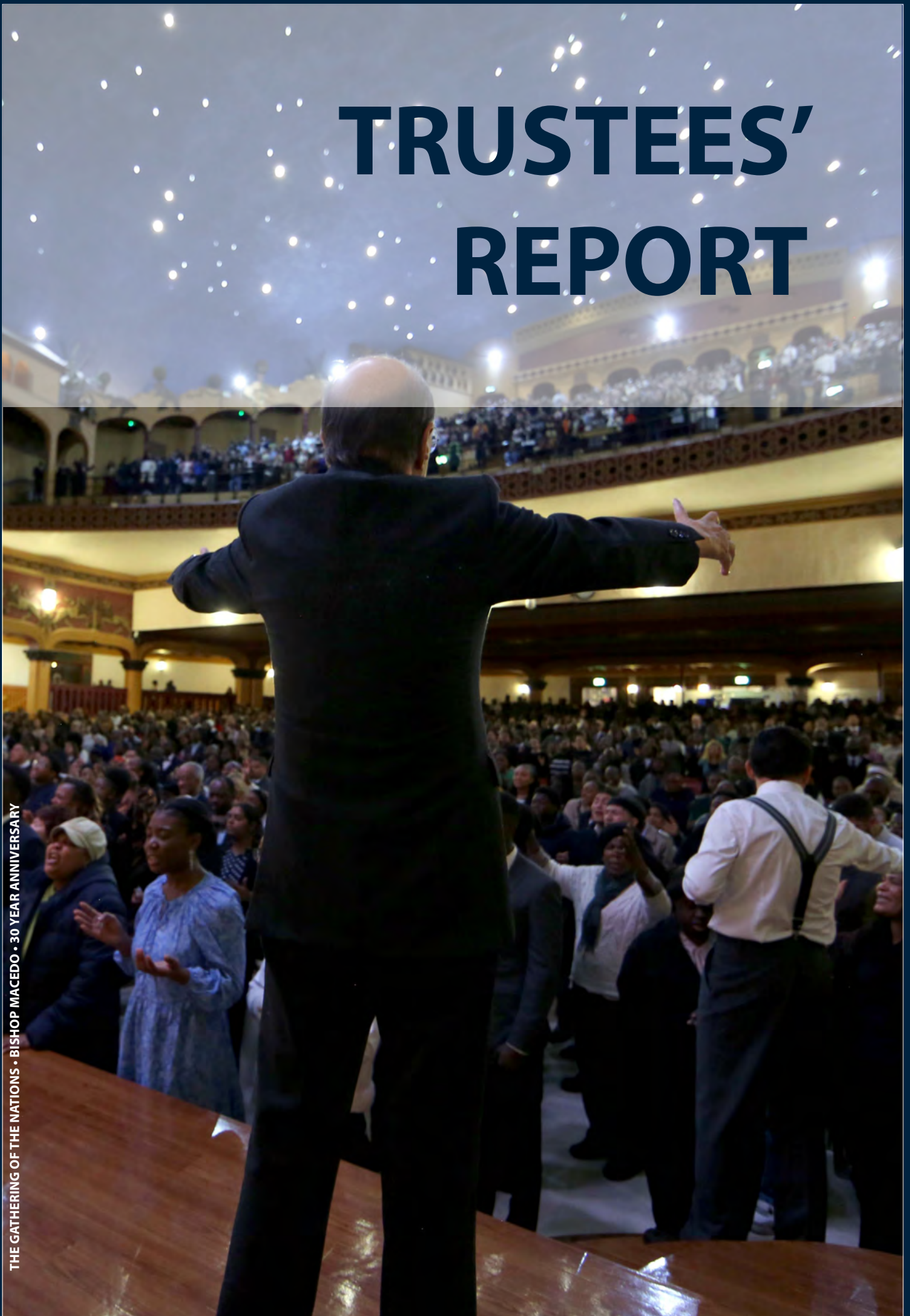
their commitment to God's work. The event was uplifting, and attendees left feeling inspired to live in a way that truly honours God

ANNOINTING FOR AN EVEN HIGHER SERVICE



TRUSTEES' REPORT

THE GATHERING OF THE NATIONS • BISHOP MACEDO • 30 YEAR ANNIVERSARY



TRUSTEES' REPORT

Achievements and performance

The achievements of 2024/25 reflect the extraordinary commitment of our pastors, staff, and more than 1,400 active volunteers, who together make UCKG's mission possible.

As we celebrated 30 years in the UK towards the end of our financial year, our year was marked by growth, partnership, and national recognition of our positive impact. Highlights included:

- 30th Anniversary Thought Leadership – Publication of Faith and the Future, generating over 60 million media impressions and establishing UCKG as a credible voice on faith and society.
- Humanitarian Milestone – Our Ukraine Aid Appeal reached nearly 50 tonnes of supplies distributed and on the way to reaching 100,000 people, making it one of the UK's most enduring faith-led relief efforts.

- Community Growth – The opening of new full-time HelpCentres in Bristol, Seven Kings, and Plymouth, extending our reach to more local communities and enhancing access to daily services and support.

Across the network, there were an estimated 990,000 service attendances throughout the year, alongside thousands of calls to our 24-hour Helpline and interactions via Liberty Radio and WhatsApp support.

The church also maintained its strong record of transparency and accountability, operating under full Charity Commission oversight and continuing to work closely with councils, charities, and faith networks to deliver tangible community benefit.

Above all, this year reaffirmed the enduring value of faith in action.



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.

As Bishop James Marques reflected, “Our 30th year was never about looking back – it was about showing how faith can still make a difference, here and now, in modern Britain.”

Looking ahead, the UCKG will continue to build on the momentum of this year, expanding food initiatives, deepening youth engagement, and strengthening partnerships to support the UK’s most vulnerable communities.

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 24) 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 25).

Finally, we would mention the UCKG’s property portfolio, which is core to our activities, and at the end of this reporting period comprised 38 full-time HelpCentres, owned freehold or leasehold, and 9 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.



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
Seven Kings
Stratford
Romford

Wales

Cardiff

South West England

Swindon
Bristol
Plymouth

South East England

Gravesend
Milton Keynes
Oxford
Southampton

West London

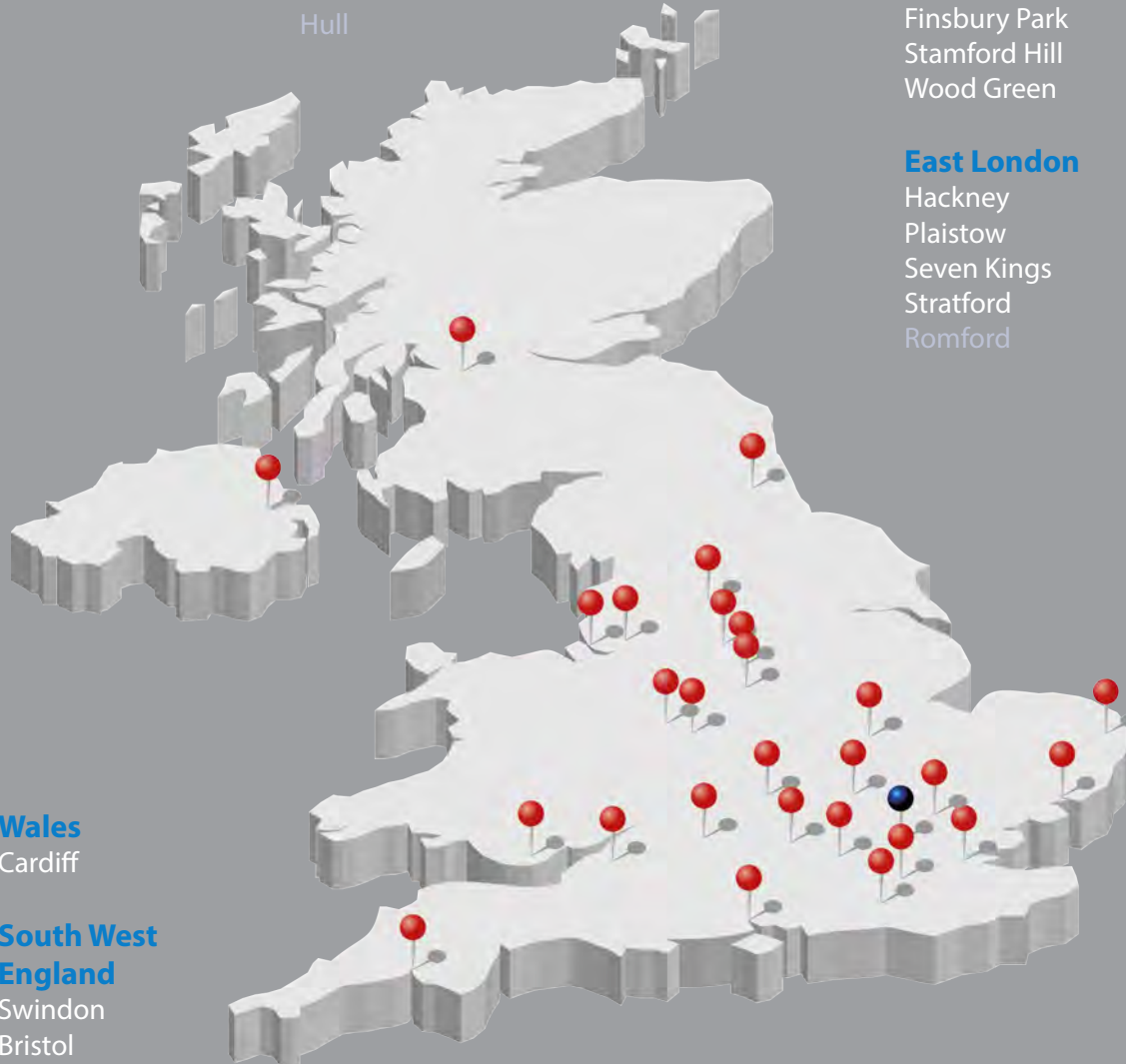
Hammersmith
Kilburn
Southall
Willesden Green

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

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

During the year, major maintenance and improvement works were completed in Sheffield, and at the new Bristol and Plymouth HelpCentres. And, minor works were

completed in Catford and Seven Kings.

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 (CBC)

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)

UTF is the follow-on group for 11 to 14 year olds, and is open to all. During 2024/25 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 2024/25 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 2024 and early 2025 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 2024/25 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 2024/25 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 week long 30 year anniversary where we had the pleasure of the visit of Bishops Macedo, Renato, Julio, and Junior.

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 (PCG)

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 some 340 volunteers.

Rescue of Dignity (ROD)

ROD is our prison outreach ministry. It currently has nearly 50 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 1,500 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, many 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 (UAP)

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. 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, and tie messages of hope on bridges known for suicide attempts, as a means to reach out to those who feel invisible or forgotten in life. 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 applying them to the work of helping church members and those in need in the UK, and in sister churches overseas, so that people gain the support they need to turn their lives around.

In past years we have supported sister churches in Ireland, Belgium, Nigeria, Mauritius, New Zealand, Portugal and Guam by means of loans enabling them to further spread the Gospel. Repayment of all loans that have not previously been fully impaired is continuing. (More information is given in Note 11). Part of our support for these sister churches is that loan repayment periods can be lengthy and are agreed in consultation with the relevant sister church to provide flexibility in its development. Further information on the above can be found in Notes 11 and 23 of the financial statements.

During the 2024/25 financial year we helped with the subsistence

expenses of the sister church in Greece with donations totalling £77,481, (2024: £87,603), and have given £60,600 (2024: £60,600) and £326,267 (2024: £48,000) towards the ongoing monthly donations of our sister churches in Dubai and South Korea. Ongoing subsistence of £61,274 (2024: £82,328), £149,936 (2024: £118,695) and £50,720 (2024: £50,886) respectively, was provided for the development of sister churches in Cyprus, East Timor and Malta. Donations of £128,316 (2024: £39,418), £16,450 (2024: £16,250), £1,123 (2024: £14,160) and £68,593 (2024: £nil) were provided for our sister churches in Israel, India, Sri Lanka and Ukraine. Books to the value of £1,200 (2024: £214) were donated to Albania, Croatia and Georgia and £91 (2024: £nil) of food items to Portugal. Further details of transactions with sister churches can be found in 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.

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

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



solace and purpose.

As Christian values are applied by those who attend UCKG HelpCentres, this in turn generates the wider public benefit of an improved and improving society. The UCKG is very active in visiting people in hospitals, prisons or who were otherwise housebound, providing support and comfort. Our main community work however, comprises of the soup kitchens and food banks which are run in most of our full-time branches.

Fundraising

The charity did not take part in any restricted fundraising activities in the financial year ended 28 February 2025, although grants of £12,227 were received from various third party funders to be spent on our soup kitchens/food banks operating from various branches within the UK.

During this financial year our fundraising was through online platforms such as Just Giving and also through traditional door to door, store collections and Christmas Carol singing.

There are policies and procedures in place, and all fundraisers are trained to ensure that vulnerable people and general members of the public are not put under any pressure to donate in the course of our fundraising activities.

Fundraisers are then monitored closely by both the Fundraising Department head office as well as the local branch's fundraising coordinators to ensure that what was instructed in the training is correctly followed.



There were no formal complaints received during the year.

TRUSTEES' REPORT

Structure, governance and management

The Universal Church of the Kingdom of God was first registered 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 2024/25 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.

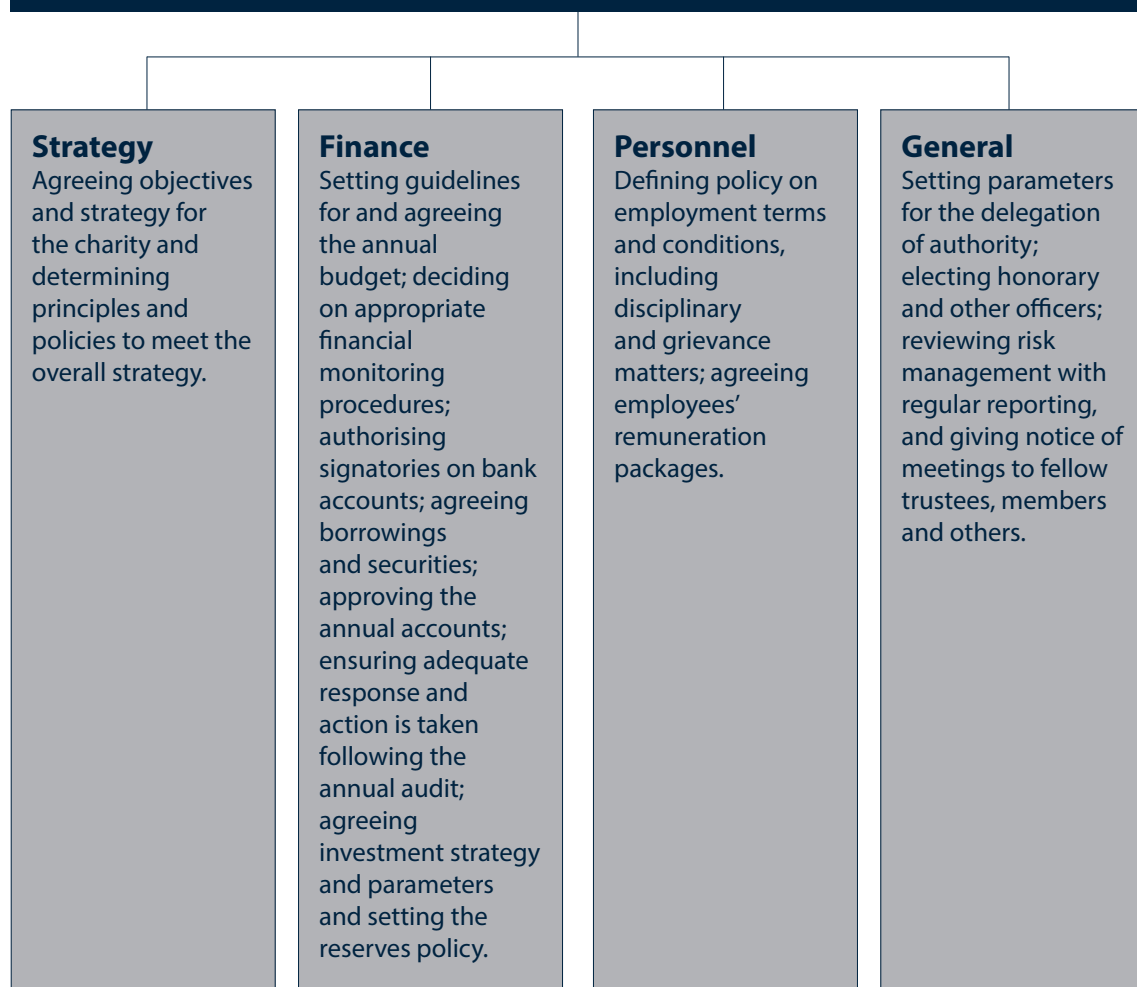
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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 61) 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 38 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 51 and 52 respectively.

The group's income during the year amounted to £15,440,336 (2024: £15,664,298) of which £11,618,446 (2024: £12,026,873) represented donations from church services. The net movement in funds amounted to £382,956 (2024: £1,352,348) resulting in total fund balances carried forward of £65,354,934 (2024: £64,971,978).

Income

Unrestricted donations from church services represent approximately 75% (2024: 77%) of the total income.

Expenditure

Expenditure for the year totalled £14,935,700 (2024: £14,199,254). This was broadly in line with previous years, however the main changes included an increase in UK ministry costs of £168k due to an increase in prices and higher depreciation costs, a decrease in repair and maintenance costs of £126k, an increase in rents and accommodation costs of £132k due to a new leasehold and corresponding expenditure and an increase in overseas donations of £424k due to additional requests from our sister churches overseas. Staff costs are discussed below.

Approximately 98% (2024: 98%) of our expenditure is related to charitable activities with the balance being

attributed to the costs of raising funds. A detailed analysis of expenditure is given in Note 5. Staff related costs amounted to 34% (2024: 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 £65,354,934 (2024: £64,971,978), while the charity's funds totalled £65,045,543 (2024: £64,695,033). Additions to group fixed assets totalled £5,395,697 (2024: £2,107,267) while additions to charity fixed assets totalled £5,395,697 (2024: £2,105,789). There were no additions to Programme Related Investments (2024: £157,530). There were restricted funds of £13,108 as at 28 February 2025 (2024: £14,314).

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 £65,341,826 (2024: £64,957,664). Of this amount, £47,208,522 (2024: £43,450,075), 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 £44,879,516 (2024: £40,956,681), 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 £4,790,988 (2024: 5,923,617) see Note 11. As at 28 February 2025 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £13,644,049 (2024: £15,819,094). 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, (£4,400,000) 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 £4,400,000 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 reviews the adequacy of our internal and external controls annually in order to strengthen resilience by identifying, prioritising and managing the charity's risks.

Our formal risk assessment process, which identifies the UCKG's key operational and financial risks, is documented. During either 2024/25 or the previous financial year, policies were updated in relation to contingency plans on safeguarding, health and safety, complaints and other key areas, to ensure compliance with statutory requirements. While no high level risks were identified, we would briefly mention data protection and public perceptions of the charity.

As both a controller and processor of personal data, we work to achieve full compliance with the Data Protection Act 2018 and UK GDPR. Our data protection officer advocates that our policies and procedures be revised as necessary and remain up to date, and also delivers an internal staff data protection training programme, which is continuously revised and includes an individual performance assessment.

We also insist on continuous improvement to the cultural norms, values, beliefs, and behaviours that relate to data protection across the organisation, following guidance 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). Our main income is therefore from service donations. This was not seen as a high level risk in 2024/25 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 end of 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 5 December 2025 and signed on their behalf by:



Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

THE NIGHT OF BIG DREAMS • BISHOP JUNIOR • 30 YEAR ANNIVERSARY



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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'charity') and its subsidiary (the 'group') for the year ended 28 February 2025 which comprise the Group and Charity Statements of Financial Activities, the Group and Charity Balance Sheets, the Group and Charity Statements of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 28 February 2025 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 Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the 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 35, 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 are 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 operates 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 financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence local tax authorities and evaluating advice received from internal/external advisors.

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 <https://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: 10 December 2025

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

FINANCIAL STATEMENTS



FINANCIAL STATEMENTS

Group statement of financial activities

for the year ended 28 February 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income from:					
Donations	1	13,281,795	56,444	13,338,239	13,787,665
Other trading activities	2	936,278	-	936,278	747,651
Investments	3	540,297	2,574	542,871	582,562
Other Income	4	230,000	-	230,000	-
		14,988,370	59,018	15,047,388	15,117,878
Charitable activities:					
UK Ministry		293,787	-	293,787	482,127
Community Outreach		85,709	13,452	99,161	64,293
		379,496	13,452	392,948	546,420
Total Income		15,367,866	72,470	15,440,336	15,664,298
Expenditure on:					
Raising funds	6	272,053	-	272,053	216,097
Charitable activities:					
UK Ministry		13,086,077	56,312	13,142,389	12,963,823
Community Outreach		523,302	13,718	537,020	471,867
Overseas Mission		984,238	-	984,238	547,467
	5	14,593,617	70,030	14,663,647	13,983,157
Total expenditure		14,865,670	70,030	14,935,700	14,199,254
Net (losses) on Investments		(121,680)	-	(121,680)	(112,696)
Net Income before Transfers		380,516	2,440	382,956	1,352,348
Gross transfers between funds	19	3,646	(3,646)	-	-
Net movement of funds in year		384,162	(1,206)	382,956	1,352,348
Reconciliation of funds					
Total funds brought forward		64,957,664	14,314	64,971,978	63,619,630
Total funds carried forward	21	65,341,826	13,108	65,354,934	64,971,978

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 28 February 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income from:					
Donations	1	13,281,795	56,444	13,338,239	13,787,665
Other trading activities	2	962,798	-	962,798	774,171
Investments	3	540,297	2,574	542,871	582,562
Other Income	4	230,000	-	230,000	-
		15,014,890	59,018	15,073,908	15,144,398
Charitable activities:					
UK Ministry		293,787	-	293,787	482,127
Community Outreach		85,709	13,452	99,161	64,293
		379,496	13,452	392,948	546,420
Total Income		15,394,386	72,470	15,466,856	15,690,818
Expenditure on:					
Raising funds	6	272,053	-	272,053	216,097
Charitable activities:					
UK Ministry		13,145,043	56,312	13,201,355	13,022,470
Community Outreach		523,302	13,718	537,020	471,867
Overseas Mission		984,238	-	984,238	547,467
	5	14,652,583	70,030	14,722,613	14,041,804
Total expenditure		14,924,636	70,030	14,994,666	14,257,901
Net (losses) on Investments		(121,680)	-	(121,680)	(112,696)
Net income before transfers		348,070	2,440	350,510	1,320,221
Gross transfers between funds	19	3,646	(3,646)	-	-
Net movement of funds in year		351,716	(1,206)	350,510	1,320,221
Reconciliation of funds					
Total funds brought forward		64,680,719	14,314	64,695,033	63,374,812
Total funds carried forward	21	65,032,435	13,108	65,045,543	64,695,033

FINANCIAL STATEMENTS

Group and charity balance sheets

28 February 2025

	Notes	Group		Charity	
		2025 £	2024 £	2025 £	2024 £
Fixed assets					
Tangible assets	10	47,208,522	43,450,075	47,207,784	43,448,967
Investments – programme related	11	4,790,988	5,923,617	4,790,988	5,923,617
Investment in subsidiary undertaking	12	-	-	5,382	5,382
		51,999,510	49,373,692	52,004,154	49,377,966
Current assets					
Stock		229,323	240,926	229,323	240,926
Debtors	13	993,785	1,052,217	981,048	1,041,343
Short Term Deposit Investments		8,000,000	8,000,000	8,000,000	8,000,000
Cash at bank and in hand		6,008,845	8,622,174	5,694,214	8,319,536
		15,231,953	17,915,317	14,904,585	17,601,805
Creditors: Amounts falling due within one year	14	(1,215,190)	(1,727,634)	(1,201,857)	(1,695,341)
Net current assets		14,016,763	16,187,683	13,702,728	15,906,464
Total assets less current liabilities		66,016,273	65,561,375	65,706,882	65,284,430
Creditors: Amounts falling due after more than one year	15	(94,072)	(50,303)	(94,072)	(50,303)
Provisions for Liabilities	16	(567,267)	(539,094)	(567,267)	(539,094)
		(661,339)	(589,397)	(661,339)	(589,397)
Net assets	21	65,354,934	64,971,978	65,045,543	64,695,033
The funds of the group/charity					
Restricted income funds	19	13,108	14,314	13,108	14,314
General unrestricted funds		65,341,826	64,957,664	65,032,435	64,680,719
		65,354,934	64,971,978	65,045,543	64,695,033

Approved by the Trustees and authorised for issue on 5 December 2025 and signed on their behalf by



Audrey Tung De Medeiros
Chair of Trustees

Charity registration number 1043985

FINANCIAL STATEMENTS

Group statement of cash flows

for the year ended 28 February 2025

	2025 £	2024 £
OPERATING ACTIVITIES	2,179,742	3,433,421
INVESTING ACTIVITIES		
Interest received	552,501	594,578
Net proceeds from sale of fixed assets	2,417	-
Payments to acquire tangible fixed assets	(5,300,963)	(2,034,221)
NET CASH (USED IN) INVESTING ACTIVITIES	(4,746,045)	(1,439,643)
FINANCING ACTIVITIES		
Capital element of finance leases	(38,478)	(30,297)
Interest element of finance leases	(8,548)	(4,388)
NET CASH USED IN FINANCING ACTIVITIES	(47,026)	(34,685)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	(2,613,329)	1,959,093
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	14,122,174	12,163,081
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	11,508,845	14,122,174
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	382,956	1,352,348
Unrealised exchange loss	122,629	113,655
Interest receivable	(542,871)	(582,561)
Interest payable	8,548	4,388
(Gain) on the sale of fixed assets	(2,417)	-
Depreciation charges	1,637,250	1,374,743
Loans to programme related investments	-	(157,530)
Repayments of loans from programme related investments	1,005,783	900,891
Amounts recovered on Impaired Sister Church loan	(5,414)	(5,019)
Decrease in stock	11,603	66,310
Decrease/(Increase) in debtors	58,432	(18,705)
(Decrease)/Increase in creditors	(496,757)	384,901
NET CASH FLOW FROM OPERATING ACTIVITIES	2,179,742	3,433,421
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	5,500,000	5,500,000
Cash at bank and in hand	6,008,845	8,622,174
	11,508,845	14,122,174

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 28 February 2025

	2025 £	2024 £
OPERATING ACTIVITIES	2,167,749	3,433,778
INVESTING ACTIVITIES		
Interest received	552,501	594,578
Net proceeds from sale of fixed assets	2,417	-
Payments to acquire tangible fixed assets	(5,300,963)	(2,032,743)
NET CASH (USED IN) INVESTING ACTIVITIES	(4,746,045)	(1,438,165)
FINANCING ACTIVITIES		
Capital element of finance leases	(38,478)	(30,297)
Interest element of finance leases	(8,548)	(4,388)
NET CASH USED IN FINANCING ACTIVITIES	(47,026)	(34,685)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	(2,625,322)	1,960,928
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	13,819,536	11,858,608
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	11,194,214	13,819,536
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	350,510	1,320,221
Unrealised exchange loss	122,629	113,655
Interest receivable	(542,871)	(582,561)
Interest payable	8,548	4,388
(Gain) on the sale of fixed assets	(2,417)	-
Depreciation charges	1,636,880	1,371,083
Loans to programme related investments	-	(157,530)
Repayments of loans from programme related investments	1,005,783	900,891
Amounts recovered on Impaired Sister Church loan	(5,414)	(5,019)
Decrease in stock	11,603	66,310
Decrease/(Increase) in debtors	60,295	29,569
(Decrease)/Increase in creditors	(477,797)	372,771
NET CASH FLOW FROM OPERATING ACTIVITIES	2,167,749	3,433,778
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	5,500,000	5,500,000
Cash at bank and in hand	5,694,214	8,319,536
	11,194,214	13,819,536

FINANCIAL STATEMENTS

Principal accounting policies

Basis of accounting

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

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

The consolidated financial statements incorporate those of UCKG HelpCentre and Liberty Radio Limited. All financial statements are made up to 28 February 2025. 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 the 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 £592,267 (2024: £564,094) is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

FINANCIAL STATEMENTS

Notes to the financial statements

for the year ended 28 February 2025

1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2025	2024
	£	£
Donations from Church Services	11,618,446	12,026,873
Gift Aid reclaim	1,647,595	1,724,925
VYG Youth Group Income	15,754	9,330
Media Sponsorship (Restricted Income)	6,683	7,587
Sheffield Appeal donations (Restricted Income)	46,115	-
Wolverhampton Appeal donations (Restricted Income)	-	2,855
Liberty Radio Appeal Donations (Restricted Income)	-	7,290
Bristol Appeal Donations (Restricted Income)	3,646	8,805
	13,338,239	13,787,665

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

	2025	2024
	£	£
Fundraising	894,544	714,644
Rental income	34,141	32,221
Advertising income	-	142
Other income	7,593	644
	936,278	747,651

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

	2025	2024
	£	£
Fundraising	894,544	714,644
Rental income	60,661	58,741
Advertising income	-	142
Other income	7,593	644
	962,798	774,171

3 INCOME FROM INVESTMENTS – GROUP

	2025	2024
	£	£
Bank interest	489,094	519,295
Interest receivable on programme related investments	53,777	63,267
	542,871	582,562

INCOME FROM INVESTMENTS – CHARITY

	2025	2024
	£	£
Bank interest	489,094	519,295
Interest receivable on programme related investments	53,777	63,267
	542,871	582,562

4 OTHER INCOME			
		2025	2024
		£	£
Right of Light Claim/Deed of Easements Claim		230,000	-
		<u>230,000</u>	<u>-</u>

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP				
	Direct costs	Support costs	Total 2025	Total 2024
	£	£	£	£
UK Ministry	9,364,175	3,778,214	13,142,389	12,963,823
Community Outreach	450,965	86,055	537,020	471,867
Overseas Mission	952,257	31,981	984,238	547,467
	<u>10,767,397</u>	<u>3,896,250</u>	<u>14,663,647</u>	<u>13,983,157</u>

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY				
	Direct costs	Support costs	Total 2025	Total 2024
	£	£	£	£
UK Ministry	9,423,141	3,778,214	13,201,355	13,022,470
Community Outreach	450,965	86,055	537,020	471,867
Overseas Mission	952,257	31,981	984,238	547,467
	<u>10,826,363</u>	<u>3,896,250</u>	<u>14,722,613</u>	<u>14,041,804</u>

5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY

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

Support Costs	Charitable activities	Raising funds	Governance	Total 2025	Total 2024
	£	£	£	£	£
Staff costs	2,343,387	-	534,037	2,877,424	2,830,165
Electricity and gas	751,787	6,905	-	758,692	847,883
Telephone	84,995	2,629	-	87,624	105,272
External audit fees	-	-	53,910	53,910	51,772
Other professional fees	10,098	-	-	10,098	11,813
2025:	3,190,267	9,534	587,947	3,787,748	3,846,905
2024:	3,319,037	10,413	517,455	3,846,905	

6 EXPENDITURE ON RAISING FUNDS GROUP AND CHARITY		
	2025	2024
	£	£
Staff costs	214,178	168,090
Fundraising expenses	37,340	27,597
Depreciation	11,001	9,997
Support costs	9,534	10,413
	<u>272,053</u>	<u>216,097</u>

7 EMPLOYEES GROUP AND CHARITY		
	2025	2024
	No.	No.
The average number of employees during the year was:		
Church Services – Ministers of Religion	93	93
Church Services – Other	32	32
Church Administration	11	12
Gift Aid	3	2
Universal Access Point	2	3
Bookshop	2	3
Governance	18	16
Fundraising	1	1
Graphics/Webteam	15	16
Property/Legal/Press	7	8
Community Outreach	4	4
TV/Production	24	22
Helpline	2	2
	<u>214</u>	<u>214</u>

	2025	2024
	£	£
Staff costs for above persons:		
Wages and salaries	4,694,358	4,553,749
Social security costs	382,960	363,266
Pension costs	59,704	63,064
	<u>5,137,022</u>	<u>4,980,079</u>

Termination payments paid in full in the year were £6,656 (2024: £11,355).

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 (2024: 5 pastoral staff / employees and 6 trustees) who are considered to be key management was £199,800 (2024: £179,727). 3 of the pastoral staff included within key management (2024: 3 pastoral staff) are provided accommodation within the church property.

8 TRUSTEES' REMUNERATION

No trustee, received remuneration for their services as Deacon/employee (2024: £nil). No trustee received remuneration for their services as trustees (2024: none).

The spouses of two trustees, Audrey Tung de Medeiros and Christoulla Odysseos Boodram (2024: two trustees) received £62,803 for administrative and pastoral duties (2024: £59,891). 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 (2024: 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 2024	54,825,239	5,055,077	466,688	155,650	1,937,072	389,347	62,829,073
Additions	4,874,560	264,308	94,734	-	121,830	40,265	5,395,697
Disposals	-	-	(18,050)	-	(2,186)	-	(20,236)
28 February 2025	59,699,799	5,319,385	543,372	155,650	2,056,716	429,612	68,204,534
Depreciation							
1 March 2024	13,868,558	2,807,681	395,207	155,650	1,824,760	327,142	19,378,998
Charged in year	951,725	484,433	52,301	-	97,077	51,714	1,637,250
Disposals	-	-	(18,050)	-	(2,186)	-	(20,236)
28 February 2025	14,820,283	3,292,114	429,458	155,650	1,919,651	378,856	20,996,012
Net book value							
28 February 2025	44,879,516	2,027,271	113,914	-	137,065	50,756	47,208,522
29 February 2024	40,956,681	2,247,396	71,481	-	112,312	62,205	43,450,075

The trustees are of the opinion that the market value of properties at 28 February 2025 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 £112,164 (2024: £65,292) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £47,862 (2024: £24,178).

TANGIBLE FIXED ASSETS – CHARITY

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Office and computer equipment £	Furniture and fittings £	Total £
Cost						
1 March 2024	54,825,239	5,055,077	466,688	1,920,509	389,347	62,656,860
Additions	4,874,560	264,308	94,734	121,830	40,265	5,395,697
Disposals	-	-	(18,050)	(2,186)	-	(20,236)
28 February 2025	59,699,799	5,319,385	543,372	2,040,153	429,612	68,032,321
Depreciation						
1 March 2024	13,868,558	2,807,681	395,207	1,809,305	327,142	19,207,893
Charged in year	951,725	484,433	52,301	96,707	51,714	1,636,880
Disposals	-	-	(18,050)	(2,186)	-	(20,236)
28 February 2025	14,820,283	3,292,114	429,458	1,903,826	378,856	20,824,537
Net book value						
28 February 2025	44,879,516	2,027,271	113,914	136,327	50,756	47,207,784
29 February 2024	40,956,681	2,247,396	71,481	111,204	62,205	43,448,967

11 PROGRAMME RELATED INVESTMENTS

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

	2025 £	2024 £
Cost		
At 1 March 2024	6,958,037	7,865,316
New loans issued	-	157,530
Repayments	(1,005,783)	(900,891)
Exchange rate movement	(142,900)	(151,901)
Movement in interest receivable	(9,630)	(12,017)
At 28 February 2025	5,799,724	6,958,037
Impairment		
At 1 March 2024	1,034,420	1,077,685
Amounts released in the year	(5,414)	(5,019)
Exchange rate movement	(20,270)	(38,246)
At 28 February 2025	1,008,736	1,034,420
Carrying value		
28 February 2025	4,790,988	5,923,617
29 February 2024	5,923,617	6,787,631

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

12 TRADING SUBSIDIARY

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

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

A summary of the trading results for the year ended 28 February 2025 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

	2025 £	2024 £
Turnover	252,676	252,699
Cost of sales	(125,869)	(117,112)
Gross profit	126,807	135,587
Administrative expenses	(94,361)	(103,460)
Operating profit	32,446	32,127
Interest receivable	-	-
Profit for the year	32,446	32,127
Taxation	-	-
Profit for the year after taxation	32,446	32,127
Net assets at 1 March	282,325	250,198
Net assets before Gift Aid distribution	314,771	282,325
Gift Aid distribution to Parent	-	-
Net assets at 28 February	314,771	282,325

27 Properties Limited (Company Registration no. 08788057) is also a wholly owned subsidiary of the charity and is incorporated in England and Wales and is dormant. Its net assets at 28 February 2025 and 29 February 2024 were £1.

13 DEBTORS

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	1,965	16,563	1,965	16,563
VAT recoverable	13,126	15,174	4,327	6,718
Prepayments and accrued income	849,627	871,910	845,689	869,492
Other debtors	129,067	148,570	129,067	148,570
	993,785	1,052,217	981,048	1,041,343

14 CREDITORS: amounts falling due within one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade creditors	507,697	599,801	507,697	597,943
Obligations under finance leases and HP contracts (note 18)	33,654	21,168	33,654	21,168
Other taxes and social security	79,830	78,808	79,830	78,808
Dilapidations provision on LH properties	25,000	25,000	25,000	25,000
Other creditors	97,674	86,346	97,674	86,346
Accruals and deferred income	471,335	758,981	458,002	728,546
Loan creditor	-	157,530	-	157,530
	1,215,190	1,727,634	1,201,857	1,695,341

15 CREDITORS: amounts falling due after more than one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Obligations under finance leases and HP contracts (note 18)	94,072	50,303	94,072	50,303
	<u>94,072</u>	<u>50,303</u>	<u>94,072</u>	<u>50,303</u>

16 PROVISIONS FOR LIABILITIES

	Group and Charity		Group and Charity	
	2025 £	2024 £	2025 £	2024 £
Dilapidations provision on leasehold properties				
Provision b/f	539,094		542,000	
Amounts moved (to)/from short term creditors	-		(25,000)	
Additions	28,173		22,094	
Provisions c/f	<u>567,267</u>		<u>539,094</u>	

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

17 FINANCIAL INSTRUMENTS

FINANCIAL ASSETS	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Programme related investments – At cost (less impairment) plus accrued interest	4,790,988	5,923,617	4,790,988	5,923,617
	<u>4,790,988</u>	<u>5,923,617</u>	<u>4,790,988</u>	<u>5,923,617</u>

18 LEASE COMMITMENTS

At 28 February 2025, the charity and the group had annual commitments made under non-cancellable operating leases as set out below:

	Land and buildings	
	2025	2024
	£	£
The total future minimum lease payments are payable:		
Less than one year	943,234	929,235
Between one and five years	2,642,890	2,534,796
After five years	1,718,040	1,123,598
	5,304,164	4,587,629

	Other	
	2025	2024
	£	£
The total future minimum lease payments are payable:		
Less than one year	125,558	119,082
Between one and five years	184,723	163,869
	310,281	282,951

The annual cost charged in this year in respect of operating lease rentals was £1,076,545 (2024: £988,730) for land and buildings and £222,367 (2024: £196,989) for other leases.

	2025	2024
	£	£
Obligations under finance lease and hire purchase contracts:		
The total future minimum lease payments are payable:		
Less than one year (note 14)	33,654	21,168
Between one and five years (note 15)	94,072	50,303
	127,726	71,471

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

19 RESTRICTED FUNDS - GROUP AND CHARITY

	As at 1 March 2024 £	Income £	Expenditure £	Transfers £	As at 28 February 2025 £
Media Sponsorship	-	9,257	(9,257)	-	-
Sheffield & Leicester Chairs Appeal	-	46,115	(46,115)	-	-
Bristol Appeal	-	3,646	-	(3,646)	-
Community Outreach	14,314	12,227	(13,718)	-	12,823
Cardiff VYG Funding	-	1,225	(940)	-	285
	14,314	72,470	(70,030)	(3,646)	13,108

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 2024/25 financial year.

19 RESTRICTED FUNDS - GROUP AND CHARITY (continued)

Our Sheffield and Leicester Chairs appeal is a specific appeal towards the purchase of chairs for these 2 branches. £25,608 of these monies have been expended on chairs and the remaining £20,507 has been spent on evangelism materials in line with our projects from the Preachers of the Rooftop. 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 £3,646 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 is now closed.

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 2024-25 financial year and the remaining £12,823 will be utilised in the 2025/26 financial year.

The Cardiff funding was a grant received for our youth group in Cardiff to be expended on football activities. These monies were partly spent in the 2024-25 financial year and the remaining £285 will be utilised in the 2025-26 financial year.

RESTRICTED FUNDS PRIOR YEAR	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
	87,291	40,687	(38,500)	(75,164)	14,314

20 CAPITAL AND OTHER COMMITMENTS

There were property repairs/refurbishment commitments authorised by the Trustees and contracted amounting to £nil at 28 February 2025 (2024: £655,860) and £nil authorised but not yet contracted (2024: £71,916): totalling £nil at 28 February 2025 (2024: £727,776).

21 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

GROUP 2024/25	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	47,208,522	-	47,208,522
Investments-Programme Related	4,790,988	-	4,790,988
Net Current Assets	14,003,655	13,108	14,016,763
Creditors: Amounts falling due after more than one year and provisions	(661,339)	-	(661,339)
Total	65,341,826	13,108	65,354,934

CHARITY 2024/25	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	47,207,784	-	47,207,784
Investments-Programme Related	4,790,988	-	4,790,988
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	13,689,620	13,108	13,702,728
Creditors: Amounts falling due after more than one year and provisions	(661,339)	-	(661,339)
Total	65,032,435	13,108	65,045,543

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

22 ANALYSIS OF CHANGES IN NET DEBT

GROUP	As at 1 March 2024 £	Cashflows £	New Finance Leases £	As at 28 February 2025 £
Cash at Bank and in Hand	8,622,172	(2,613,329)	-	6,008,843
Fixed Term Deposits	8,000,000	-	-	8,000,000
Finance Leases	(71,471)	38,479	(94,734)	(127,726)
	<u>16,550,701</u>	<u>(2,574,850)</u>	<u>(94,734)</u>	<u>13,881,117</u>

CHARITY	As at 1 March 2024 £	Cashflows £	New Finance Leases £	As at 28 February 2025 £
Cash at Bank and in Hand	8,319,536	(2,625,322)	-	5,694,214
Fixed Term Deposits	8,000,000	-	-	8,000,000
Finance Leases	(71,471)	38,479	(94,734)	(127,726)
	<u>16,248,065</u>	<u>(2,586,843)</u>	<u>(94,734)</u>	<u>13,566,488</u>

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	2025 £	2024 £
Ireland	704,662	893,005
Mauritius	786,689	1,139,135
New Zealand	729,657	872,433
Portugal	2,427,340	2,861,128
Guam	142,640	157,916
	<u>4,790,988</u>	<u>5,923,617</u>

There was a loan to Nigeria of £387,545 plus interest of £14,227 which is fully impaired. The loan to Belgium of £542,298 plus interest of £64,667 has also been impaired. Included within programme related investments are amounts receivable from sister churches in respect of interest as follows:

	2025 £	2024 £
Ireland	123,056	130,758
Mauritius	31,203	33,553
New Zealand	7,224	8,638
Portugal	24,033	28,328
Guam	1,750	-

Donations to sister churches during the year amounted to £942,051 (2024: £518,154): £61,274 to Cyprus (2024: £82,328), £60,600 to Dubai (2024: £60,600), £149,936 to East Timor (2024: £118,695), £77,481 to Greece (2024: £87,603), £16,450 to India (2024: £16,250), £128,316 to Israel (2024: £39,418), £50,720 to Malta (2024: £50,886), £91 of food items to Portugal (2024: £nil) £326,267 to South Korea (2024: £48,000), £1,123 to Sri Lanka (2024: £14,160), £68,593 to Ukraine (2024: £nil) and £1,200 of books sent to Albania, Croatia and Georgia (2024: £214 of books to Lebanon and Poland).

RELATED PARTIES

During the year the charity has purchased advertising services of £252,676 (2024: £252,700) from its trading subsidiary Liberty Radio Limited and has recharged £208,188 in relation to rent, staffing and other costs (2024: £179,454). Liberty Radio didn't make a distribution to the charity during either year. At the year-end there is a balance outstanding of £nil owed to the charity by its trading subsidiary (2024: £nil). 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 £171,799 (2024: £111,636). Interest incurred on the loan in 2025 was £11,632 (2024: £15,245). The amount outstanding at the year-end is as shown above.

During the year book sales to sister churches totalled £4,667 (2024: £1,405). Amounts sold to individual churches are not considered material.

24 GROUP STATEMENT OF FINANCIAL ACTIVITIES for the year ended 29 February 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Income from:			
Donations	13,761,128	26,537	13,787,665
Other trading activities	747,651	-	747,651
Investments	581,668	894	582,562
Other Income	-	-	-
	15,090,447	27,431	15,117,878
Charitable activities			
UK Ministry	482,127	-	482,127
Community Outreach	51,037	13,256	64,293
	533,164	13,256	546,420
Total Income	15,623,611	40,687	15,664,298
Expenditure on:			
Raising funds	216,097	-	216,097
Charitable activities			
UK Ministry	12,948,052	15,771	12,963,823
Community Outreach	453,653	18,214	471,867
Overseas Mission	542,952	4,515	547,467
	13,944,657	38,500	13,983,157
Total expenditure	14,160,754	38,500	14,199,254
Net gains/(losses) on Investments	(112,696)	-	(112,696)
Net Income before Transfers	1,350,161	2,187	1,352,348
Gross transfers between funds	75,164	(75,164)	-
Net movement of funds in year	1,425,325	(72,977)	1,352,348
Reconciliation of funds			-
Total funds brought forward	63,532,339	87,291	63,619,630
Total funds carried forward	64,957,664	14,314	64,971,978

25 CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 29 February 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Income from:			
Donations	13,761,128	26,537	13,787,665
Other trading activities	774,171	-	774,171
Investments	581,668	894	582,562
Other Income	-	-	-
	15,116,967	27,431	15,144,398
Charitable activities			
UK Ministry	482,127	-	482,127
Community Outreach	51,037	13,256	64,293
	533,164	13,256	546,420
Total Income	15,650,131	40,687	15,690,818
Expenditure on:			
Raising funds	216,097	-	216,097
Charitable activities			
UK Ministry	13,006,699	15,771	13,022,470
Community Outreach	453,653	18,214	471,867
Overseas Mission	542,952	4,515	547,467
	14,003,304	38,500	14,041,804
Total expenditure	14,219,401	38,500	14,257,901
Net gains/(losses) on Investments	(112,696)	-	(112,696)
Net income before transfers	1,318,034	2,187	1,320,221
Gross transfers between funds	75,164	(75,164)	-
Net movement of funds in year	1,393,198	(72,977)	1,320,221
Reconciliation of funds			
Total funds brought forward	63,287,521	87,291	63,374,812
Total funds carried forward	64,680,719	14,314	64,695,033

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