REGISTERED COMPANY NUMBER: 10351537 (England and Wales)
REGISTERED CHARITY NUMBER: 1169890

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

FOR

UNITED METHODIST CHURCH (UK)

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

UNITED METHODIST CHURCH (UK)

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UNITED METHODIST CHURCH (UK)

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST DECEMBER 2025

TRUSTEES	Mrs Z P Mudambanuki X Gombakomba J Kapumha Mrs R M Mojapelo Ms R Betsva (appointed 5.3.25) S Betsva (appointed 5.3.25) M S Chikukwa (appointed 5.3.25) T G Fusire (appointed 26.3.25) E Gunguwo (appointed 5.3.25) T Hungwe (appointed 5.3.25) W D Kanjanda (appointed 5.3.25) M Kanyoka (appointed 4.7.25) Ms P A Karumazondo (appointed 5.3.25) E Masenda (appointed 5.3.25) M Munyebvu (appointed 19.2.25) Ms H Muranda (appointed 4.7.25) Ms S Musafare (appointed 5.3.25) Mrs A Mutyora (resigned 11.5.25) Mr Z Magomo (resigned 5.3.25) A M Soko (resigned 5.3.25) F Mutsipa (resigned 5.3.25) Mrs L Chandigere (resigned 5.3.25) Miss F Chingwena (resigned 5.3.25) G T Mataranyika (resigned 5.3.25) Mrs K Manyika (resigned 26.3.25) Miss P N Makunike (resigned 5.3.25) J Mataranyika (resigned 5.3.25) T B Muchenje (resigned 5.3.25) Dr U Mupambireyi (resigned 5.3.25) Mrs J Sibanda (resigned 5.3.25)
REGISTERED OFFICE	Mayflower Methodist Church Ethel Road Leicester LE5 5ND
REGISTERED COMPANY NUMBER	10351537 (England and Wales)
REGISTERED CHARITY NUMBER	1169890
INDEPENDENT AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity are to promote and advance Christian religion, worship and also to promote United Methodist Church centres of worship in furtherance of its public benefit objective.

The strategy employed to achieve the objectives of the charity have continued to be regular church services, Christian conventions, crusades and ministering the word of God.The strategy also involves help with financial hardship and to promote and preserve good health by the provision of funds, goods, or services of any kind in such parts of the United Kingdom, Zimbabwe, or the world as the Church shall determine.

Public benefit

The trustees of United Methodist Church (UK) confirm that they are satisfied that they have complied with their duty with regards to ensuring that the Charity has undertaken suitable works for the benefit of the public; as required by the Charity Commission.

STRATEGIC REPORT

Achievements and performance

Charitable activities

The following sections for achievements and performance and financial review form the strategic report of the charity.

1. Key Charitable activities

The Trustees are pleased to report another positive year for the Church, with continued growth in membership and the development of its activities across different areas of the United Kingdom. The nature of the Church's key charitable activities remained broadly unchanged from those undertaken in 2024.

During the year, the Church continued to organise worship services, revival meetings, conferences and other Christian activities aimed at advancing the Christian faith and strengthening the spiritual development of its members and the wider communities it serves.

The Church held its annual conference during the year, which was well attended. Participants included the Mission Area Superintendent, pastors from the Central, South and Midlands areas, members of the Mission Area leadership, Charge delegates, organisation delegates and observers. The conference provided an opportunity for worship, fellowship, teaching and discussion concerning the mission and activities of the Church.

The UK Mission Area of The United Methodist Church continued to promote and facilitate worship through regular Sunday services and revival meetings. Members were encouraged to deepen their Christian faith through individual and corporate worship, prayer, Bible teaching and fellowship. Christian values, including love, forgiveness, patience and kindness, continued to be promoted through the Church's teaching and reflected in its community and social activities.

The Church also continued to support bereaved members and their families spiritually, morally and, where appropriate, financially. This support forms part of the Church's pastoral ministry and demonstrates its commitment to supporting members and communities during periods of bereavement and hardship.

Stewardship and Christian giving continued to form part of the Church's teaching during the year. Members were encouraged to support the work of the Church through regular giving, including tithes, offerings and Harvest Thanksgiving contributions. Such giving supports the Church's religious and charitable activities and enables local congregations to continue their programmes.

Throughout 2025, the Church calendar was substantially followed, with members participating in Sunday School, section meetings, Church organisations and other activities. Members continued to pray for unity within the Church, peace in the world and the observance of Christian values within their communities.

The congregations in the Republic of Ireland and Scotland remain relatively small but continue to demonstrate potential for growth through active participation in worship and giving. The Church also continued to encourage the participation of children and young people in worship and Christian education, including Junior Sunday School activities.

Overall, there were no significant changes in the nature of the Church's principal charitable activities during 2025 compared with 2024. The Church continued to focus on the advancement of the Christian faith through worship, teaching, pastoral care, fellowship and support to its members and the wider community.

2. Four Focus Areas

- Develop Principled Christian Leaders
- Congregational Development
- Alleviation of Poverty
- Improved Global Health

The work done throughout the UK Mission Area continue to be concentrated to these four focus areas. We are happy and encouraged by the impact of our efforts locally and globally.

The United Methodist Church (UK) continue to work in partnership with various institutions in less developed countries, responding to disasters and being involved in various poverty alleviation programmes. Our partnership with various churches in Zimbabwe enables us to spread the gospel of Jesus Christ through vital missions' work.

Through the work generously funded by our charges, you11 see below examples of the United Methodist Church (UK)'s continued participation and engagement with communities and churches in deprived societies and communities.

Annually and through the authority of the UK Mission Area Annual Conference, the church in the UK organises its members to raise funds to support two community programmes in Zimbabwe. The programmes are Pastoral Appeal and Orphanage funds. These have been ongoing programmes since the church begun its operations in the UK in 2000.

(a) Pastoral Appeal

Last year a total of £8,763 and this year £6,945 was raised during the Pastoral Appeal Sunday held on 3rd July.

(b) Orphanage Funds

A total of £13,323 was raised in 2025 and this year £10,534.was contributed by members during the Orphans Sunday which was held on 6th March. These funds we divided between two orphanages, Home of Hope in Mutoko and Fairfield Orphanage at Old Mutare Mission both of which are in Zimbabwe.

Financial review

Financial position

The church's main source of income is member donations. We retain strong financial backing for our work from the members.

Income

Total incoming resources for the year to 31 December 2025 under review was £1,461,035 (2024:£1,465,136), a decrease of 0.28% compared to the previous year.

Expenditure

Total resources expended decreased by about 1.04% during the year to 31 December 2025 to £,1,139,537 (2024:£1,151,509).

The decrease in expenditue resulted in a increased in Net Surplus to £321,498 (2024:£313,627)

STRATEGIC REPORT

Capital expenditure
Following the 2020 End of Year Conference resolution, the church embarked on a strategy to invest resources in acquiring immovable assets. Following on to the purchase of a property in the South Charge, we are happy to report that the Midlands Charge build an extension to create an offic to the a parsonage. We hope to continue this strategy until the other 2 Charges in the UK Mission Area have a parsonage.

Fixed Assets
The carrying value of our tangible fixed assets (NBV) increased by £17,447 to £882,827 (2024: £865.380)

Current Assets
Current assets increased by £308,919 to £3,156,169 for the year ended 31 December 2025 (2024;£2,847,250)

Reserves policy
The Trustees' policy is to maintain free reserves equivalent to 25% of annual expenditure to provide sufficient readily realisable resources to withstand an unexpected reduction in income or an unplanned increase in operational expenditure. Based on total expenditure of £1,139,537 for the year ended 31 December 2025, the target level of reserves under this policy was £284,884 (2024: £287,877).

At 31 December 2025, total unrestricted funds amounted to £4,020,351 (2024: £3,698,853). Of these funds, £882,827 was represented by tangible fixed assets, leaving free reserves of approximately £3,137,524.

Free reserves are therefore significantly above the minimum level specified by the reserves policy. The Trustees consider it appropriate to retain reserves above the minimum operating requirement in view of the Church's longer-term strategic plans, particularly its programme of acquiring parsonages for its Charges and buildings for use as places of worship. The Church currently incurs significant rental expenditure and the Trustees consider that investment in suitable properties should reduce rental costs and provide greater financial stability over the longer term.

The Trustees will continue to review the level of reserves and the timing and affordability of planned property acquisitions to ensure that funds not required for operational resilience are applied appropriately in furtherance of the Charity's objectives.

Going concern
The charitable company remains in a strong financial position. The Trustees have assessed the Charity's ability to continue as a going concern, taking into account its financial position, available resources, expected income and expenditure, and forecasts covering a period of at least twelve months from the date on which these financial statements are authorised for issue.

Based on this assessment, the Trustees have a reasonable expectation that the Charity has adequate financial resources to meet its obligations as they fall due and to continue its activities for the foreseeable future. The Trustees therefore consider it appropriate to prepare the financial statements on the going concern basis.

The Charity continues to benefit from substantial financial resources and a strong level of liquidity. At 31 December 2025, the Charity had cash at bank of £3,042,700 and net current assets of £3,137,524. The Trustees consider these resources, together with anticipated future income, sufficient to support the Charity's ongoing operations and planned activities.

Accordingly, the Trustees are not aware of any material uncertainties that may cast significant doubt on the Charity's ability to continue as a going concern for the period assessed.

STRATEGIC REPORT

LOOKING AHEAD

The United Methodist Church (UK) commits to continue pursuing objectives for the future spiritual health and growth of the Church, in particular objectives that focus on educating and evangelizing to our young adults and children under the age of 12. As a forward-thinking Church we will continue to invest in our youth to ensure and guarantee the future ofthe Church.

We will continue to encourage the purchase of parsonages to house resident pastors as well as buildings to be used as places of worship. The Church currently spends a sizeable amount of money in rental for such places and in the long run this will prove as savings to the Church. The Church will be applying for the renewal of its employer's licence with the UK Border Agency and efforts to ensure that there is adequate clergy leadership will be continued. Lastly the Church will be embarking on a programme to ensure that its policies and governing documents are relevant and up to date.

Evangelism

The Church in the UK strives to ensure that the Gospel reaches everyone as it exists primarily to spread the Word of God to all nations worldwide and serve communities locally and abroad.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

United Methodist Church (UK) is a charitable company limited by guarantee and incorporated on 30 August 2016 as defined by the Companies Act 2006. It is governed by a Memorandum and Articles of Association and controlled by a Board of Trustees who are directors for the purpose of Company law and trustees for the purpose of Charity law.

The incorporated company registration number is 10351537 and the Charity Commission number is 1169890.

Recruitment and appointment of trustees

Trustees are elected and inducted into office at the UK Mission Area Conference which also doubles as the Charity Annual General Meeting and serve for two years. At the beginning of the year, the Church organizes training and workshops for trustees, so they receive induction on their roles and responsibilities. Where a need arises, additional training can be organized at any point throughout the year to keep trustees and staff abreast of new developments.

Organisational structure

The governance of the United Methodist Church (UK) is the responsibility of the UK Mission Area Conference. The UK Mission Area meets annually to receive and discuss reports from four main boards and committees. The United s
The governance of the United Methodist Church (UK) is the responsibility of the UK Mission Area Conference. The UK Mission Area meets annually to receive and discuss reports from four main boards and committees. The United Methodist Church (UK) is organized in a methodical way using specific structures introduced by its founder, John Wesley. There are defined Church strictures that enable decision making. God is the supreme authority and consultation is vital. Our Churches work within a shared vision, disciplines, and protocols.

The United Methodist Church (UK) Mission Area comprises four Charges namely Central, Midlands, North and South. The UK Mission Area is the umbrella body into which local Churches in the United Kingdom and Republic of Ireland report. The District Superintendent is appointed to lead the UK Mission Area. The UK Mission Area falls under the United Methodist Church Zimbabwe Episcopal Area which is the supreme decision-making body. Charges comprise of cluster of local Churches as detailed below. They are served by an Ordained or Local Pastor and a team of local preachers. The local Church is a congregational place of worship where United Methodist members are nurtured and have their membership registered.

Central Charge	Midlands Charge	North Charge	South Charge
1. Cambridge	1. Coventry	1. Leeds	1. Chelmsford
2. Hatfield	2. Birmingham	2. Manchester	2. London
3. Leicester	3. Wolverhampton	3. Sheffield	3. Portsmouth
4. Luton	4. Bristol	4. Newcastle	4. Slough
5. Northampton	5. Crewe		
6. Nottingham			
7. Oxford			

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The Trustees have considered the Charity's related parties and have reviewed and updated declarations of interests and related-party relationships for the year.

The Trustees have also considered the Charity's transactions with organisations and beneficiaries in the United Kingdom and overseas, including the nature of the relationships involved and, where applicable, the purpose and restrictions attached to funds transferred.

Based on this review, the Trustees confirm that there were no related-party transactions during the year ended 31 December 2025 requiring disclosure in the financial statements.

Risk management

The trustees are responsible for identifying the risks to which the Charity is exposed and to ensure appropriate written procedures, policies, and internal controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the Charity is exposed have been identified as the safeguarding of assets of the Charity and ensuring funds are applied for charitable purposes according to set objectives and financial plans. Internal control systems and strategies have been put in place to mitigate these risks. Income and expenditure are monitored through budget setting and are periodically compared again actual performance. Quarterly internal audits are performed throughout the year, which allows for regular monitoring of key risks and the effectiveness of internal control systems.

Annually, the executive reviews the Church's approach to risk and recommends changes or improvements to key processes and procedures.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of United Methodist Church (UK) for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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 judgements and 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on ..... and signed on the board's behalf by:

29 September 2026

.....
M Munyebvu - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UNITED METHODIST CHURCH (UK)

Opinion

We have audited the financial statements of United Methodist Church (UK) (the 'charitable company') for the year ended 31st December 2025 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the independent auditors 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.

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charitable company did not inform us of any known, suspected or alleged fraud.

-We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company.

-We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.

-Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

Mr Ebenezer Okai, (BSc), FCCA (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 30.09.2026

UNITED METHODIST CHURCH (UK)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,425,547	1,450,255
Investment income	3	35,488	14,881
Total		1,461,035	1,465,136
EXPENDITURE ON			
Raising funds	4	86,748	91,470
Charitable activities	5		
Direct charitable activity		255,621	236,612
Support charitable activity		214,646	205,828
Governance		11,304	11,304
Evangelism and stewardship		571,218	606,295
Total		1,139,537	1,151,509
NET INCOME		321,498	313,627
RECONCILIATION OF FUNDS			
Total funds brought forward		3,698,853	3,385,226
TOTAL FUNDS CARRIED FORWARD		4,020,351	3,698,853

The notes form part of these financial statements

UNITED METHODIST CHURCH (UK)

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2025

	Notes	2025 Total funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	11	882,827	865,380
CURRENT ASSETS			
Debtors	12	113,469	103,703
Cash at bank		3,042,700	2,743,547
		3,156,169	2,847,250
CREDITORS			
Amounts falling due within one year	13	(18,645)	(13,777)
NET CURRENT ASSETS		3,137,524	2,833,473
TOTAL ASSETS LESS CURRENT LIABILITIES		4,020,351	3,698,853
NET ASSETS		4,020,351	3,698,853
FUNDS	14		
Unrestricted funds		4,020,351	3,698,853
TOTAL FUNDS		4,020,351	3,698,853

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 ..... and were signed on its behalf by:

.....
M Munyebvu - Trustee

The notes form part of these financial statements

UNITED METHODIST CHURCH (UK)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	318,855	318,264
Net cash provided by operating activities		318,855	318,264
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,000)	-
Interest received		17,298	7,772
Net cash (used in)/provided by investing activities		(19,702)	7,772
Change in cash and cash equivalents in the reporting period		299,153	326,036
Cash and cash equivalents at the beginning of the reporting period		2,743,547	2,417,511
Cash and cash equivalents at the end of the reporting period		3,042,700	2,743,547

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of financial activities)	321,498	313,627
Adjustments for:		
Depreciation charges	19,553	18,959
Interest received	(17,298)	(7,772)
Increase in debtors	(9,766)	(8,187)
Increase in creditors	4,868	1,637
Net cash provided by operations	318,855	318,264

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	2,743,547	299,153	3,042,700
	2,743,547	299,153	3,042,700
Total	2,743,547	299,153	3,042,700

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-2% on straight line
Plant and machinery	-25% on reducing balance basis
Fixtures and fittings	-25% on reducing balance basis.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The amount recognised as an expenditure in relation to the pension scheme operated by the company was £2,202 (2024 - 2,379).

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Tithes and offerings	1,292,263	1,316,923
Special fund donations	22,290	26,322
Gift aid	110,994	107,010
	1,425,547	1,450,255

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	18,190	7,109
Deposit account interest	17,298	7,772
	35,488	14,881

4. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Hire charges	44,182	34,639
Catering & entertainment	33,886	29,458
Other office costs	8,680	27,373
	86,748	91,470

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Direct charitable activity	255,621	-	255,621
Support charitable activity	212,908	1,738	214,646
Governance	-	11,304	11,304
Evangelism and stewardship	571,218	-	571,218
	1,039,747	13,042	1,052,789

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	160,029	172,899
Rates and water	5,298	9,377
Insurance	6,496	4,519
Telephone	5,451	6,120
Postage and stationery	1,885	3,230
Other office costs	31,095	31,423
Laytraining	20,332	-
Legal and professional fees	13,922	6,437
Special fund expenses	10,690	6,894
Rent	137,725	121,524
Motor & travel costs	56,053	59,490
Evangelism and stewardship	571,218	606,295
Depreciation	19,553	18,959
	1,039,747	1,047,167

7. SUPPORT COSTS

	Finance	Information technology	Governance costs	Totals
	£	£	£	£
Support charitable activity	778	960	-	1,738
Governance	-	-	11,304	11,304
	778	960	11,304	13,042

Support costs, included in the above, are as follows:

	Support charitable activity	Governance	2025 Total activities	2024 Total activities
	£	£	£	£
Bank charges	778	-	778	908
Website expenses	960	-	960	660
Auditors' remuneration	-	5,892	5,892	5,892
Accountancy and legal fees	-	5,412	5,412	5,412
	1,738	11,304	13,042	12,872

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	5,892	5,892
Depreciation - owned assets	19,553	18,959

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	152,988	163,455
Social security costs	4,801	7,065
Other pension costs	2,240	2,379
	160,029	172,899

The average monthly number of employees during the year was as follows:

	2025	2024
Pastors and administrators	9	9

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1st January 2025	918,578	34,759	5,363	958,700
Additions	37,000	-	-	37,000
At 31st December 2025	955,578	34,759	5,363	995,700
DEPRECIATION				
At 1st January 2025	54,962	33,627	4,731	93,320
Charge for year	19,112	283	158	19,553
At 31st December 2025	74,074	33,910	4,889	112,873
NET BOOK VALUE				
At 31st December 2025	881,504	849	474	882,827
At 31st December 2024	863,616	1,132	632	865,380

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
HMRC - Gift aid	113,469	103,703

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	7,954	3,086
Other creditors	10,691	10,691
	18,645	13,777

14. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	3,698,853	321,498	4,020,351
TOTAL FUNDS	3,698,853	321,498	4,020,351

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,461,035	(1,139,537)	321,498
TOTAL FUNDS	1,461,035	(1,139,537)	321,498

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	3,385,226	313,627	3,698,853
TOTAL FUNDS	3,385,226	313,627	3,698,853

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	1,465,136	(1,151,509)	313,627
TOTAL FUNDS	1,465,136	(1,151,509)	313,627

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	3,385,226	635,125	4,020,351
TOTAL FUNDS	3,385,226	635,125	4,020,351

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	2,926,171	(2,291,046)	635,125
TOTAL FUNDS	2,926,171	(2,291,046)	635,125

15. RELATED PARTY DISCLOSURES

The Trustees have considered the Charity's related parties and have reviewed and updated declarations of interests and related-party relationships for the year.

The Trustees have also considered the Charity's transactions with organisations and beneficiaries in the United Kingdom and overseas, including the nature of the relationships involved and, where applicable, the purpose and restrictions attached to funds transferred.

Based on this review, the Trustees confirm that there were no related-party transactions during the year ended 31 December 2025 requiring disclosure in the financial statements.

UNITED METHODIST CHURCH (UK)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	1,292,263	1,316,923
Special fund donations	22,290	26,322
Gift aid	110,994	107,010
	1,425,547	1,450,255
Investment income		
Rents received	18,190	7,109
Deposit account interest	17,298	7,772
	35,488	14,881
Total incoming resources	1,461,035	1,465,136
EXPENDITURE		
Raising donations and legacies		
Hire charges	44,182	34,639
Catering & entertainment	33,886	29,458
Other office costs	8,680	27,373
	86,748	91,470
Charitable activities		
Wages	152,988	163,455
Social security	4,801	7,065
Pensions	2,240	2,379
Rates and water	5,298	9,377
Insurance	6,496	4,519
Telephone	5,451	6,120
Postage and stationery	1,885	3,230
Other office costs	31,095	31,423
Laytraining	20,332	-
Legal and professional fees	13,922	6,437
Special fund expenses	10,690	6,894
Rent	137,725	121,524
Motor & travel costs	56,053	59,490
Evangelism and stewardship	571,218	606,295
Depreciation of tangible fixed assets	19,553	18,959
	1,039,747	1,047,167
Support costs		
Finance		
Bank charges	778	908

UNITED METHODIST CHURCH (UK)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
Finance		
Information technology		
Website expenses	960	660
Governance costs		
Auditors' remuneration	5,892	5,892
Accountancy and legal fees	5,412	5,412
	11,304	11,304
Total resources expended	1,139,537	1,151,509
Net income	321,498	313,627