

THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD

England & Wales · Charity number 1043985

Details

Other names	UCKG, UCKG HELPCENTRE, UNIVERSAL, UNIVERSAL CHURCH
Status	Registered
Legal form	Other
Registered	1995-02-07
Register	View on the Charity Commission register

Contact

Address	U C K G Help Centre Rainbow Theatre 232-238 Seven Sisters Road London N4 3NX
Phone	02076866006
Website	www.uckg.org

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN RELIGION.(2) TO OR FOR SUCH GENERAL CHARITABLE PURPOSES AS THE EXECUTIVE COMMITTEE SHALL FROM TIME TO TIME DECIDE.

Activities: The UCKG HelpCentre is established to advance the Christain faith by words and deeds. Our full-time HelpCentres are open 7 days a week, offering free services which include: one to one spiritual advice sessions; 24 hour helpline; life coaching and relationship guidance; personal attention to crisis in homes, hospitals or prisons and a skills & learning Training Centre.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northern Ireland
- Cardiff
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£15,440,336	£14,935,700	£65,354,934	214
2024-02-29	£15,664,298	£14,199,254	£64,971,978	214
2023-02-28	£15,597,283	£13,802,959	£63,619,630	220
2022-02-28	£15,390,676	£13,294,408	£61,637,496	220
2021-02-28	£14,219,501	£13,920,282	£59,588,144	216

Trustees

Name	Role	Appointed
AUDREY TUNG DE MEDEIROS	Chair	2017-05-03
Christoulla Odysseos Boodram		2024-01-08
Daniel Guerrero		2020-07-17
RUI PEDRO DA CUNHA SILVA		
TIAGO DE JESUS SILVA MARQUES		2026-05-01

THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD

England & Wales - Charity number 1043985

Accounts



uckg.org

**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.

Press officer

020 7686 6033
press@uckg.org

Management accountant

020 7686 6006 ext 6121
audit@uckg.org

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OVERVIEW

Statement from the Bishop in Charge and the Chair of Trustees

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 Canuary 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

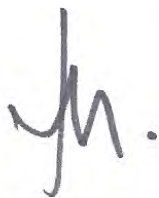
in August 2024 then Seven Kings and Plymouth in September 2024, to that of full-time branches that are now open daily, with four prayer services and pastors available all day for prayer and advice sessions, gave a very rewarding end to the year.

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

BANKERS

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

SOLICITORS

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

AUDITOR

RSM UK Audit LLP
Statutory Auditor
4th floor
100 Avebury Boulevard
Milton Keynes
Buckinghamshire
MK9 1FH

OVERVIEW

Objectives and activities

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

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

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.

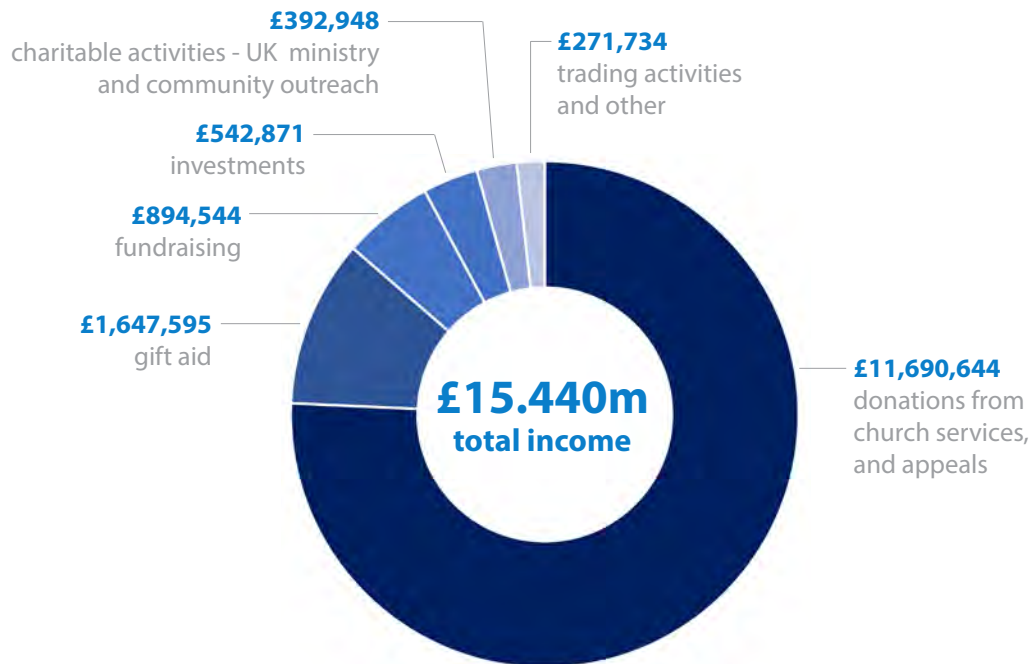


ADVANCING THE CHRISTIAN FAITH IN THE UK • BISHOP MACEDO • 30 YEAR ANNIVERSARY

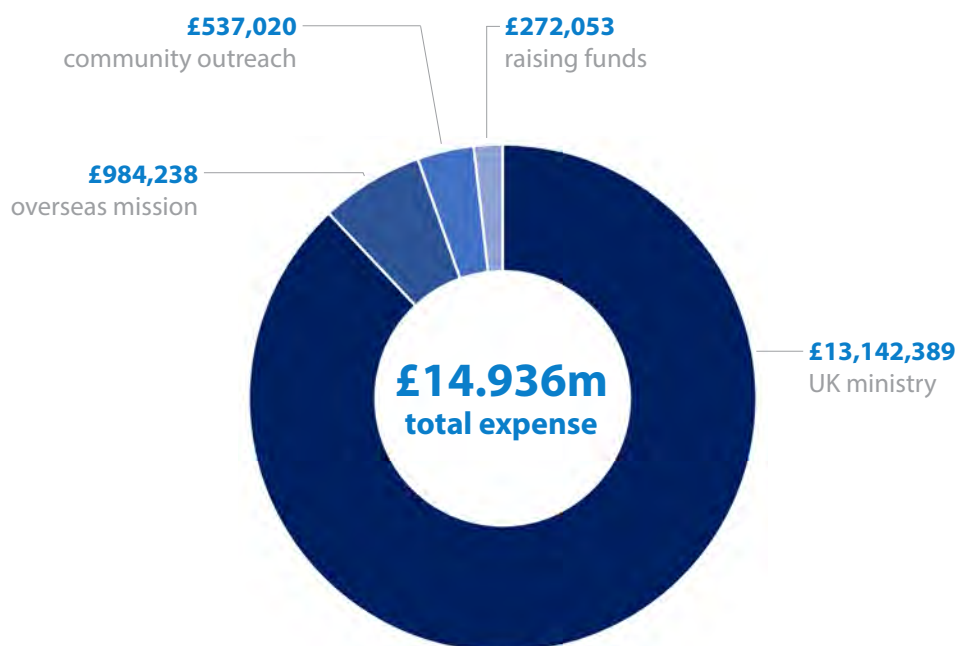
OVERVIEW

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.

June 2024

PCG Health Point

Throughout the month 1,509 people benefitted



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



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

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.

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.





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.

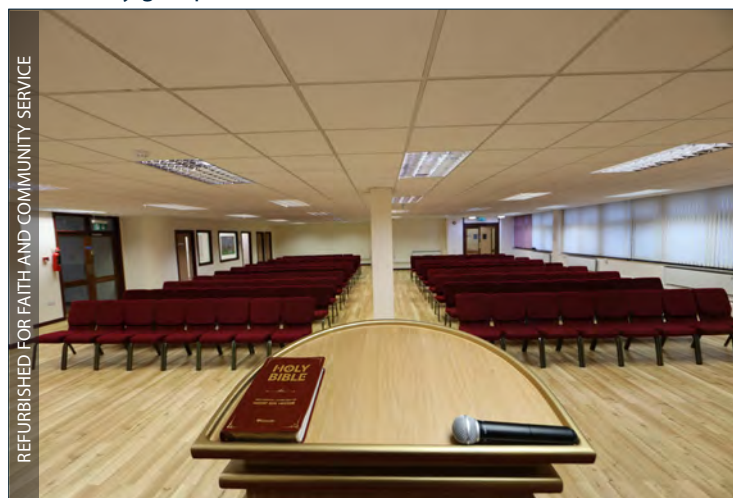
Plymouth Grand Opening

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



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



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



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



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

Canuary

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.



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.



INSPIRING SELFLESSNESS AND SERVICE

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,



MINISTERING FREEDOM AND POWER

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



SPEAKING OF BEING BACK TO WHERE IT ALL BEGAN

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



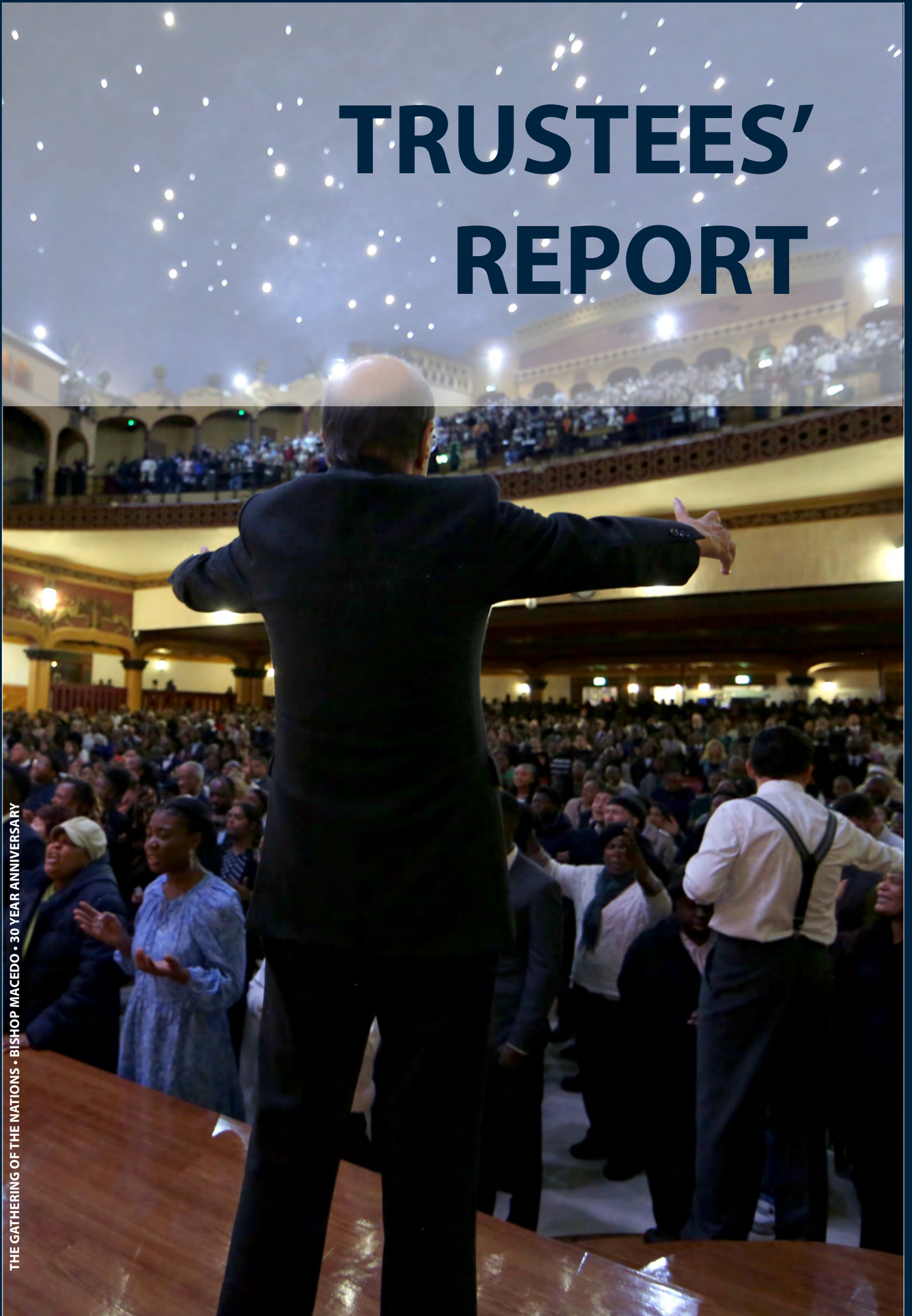
their commitment to God's work. The event was uplifting, and attendees left feeling inspired to live in a way that truly honours God

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

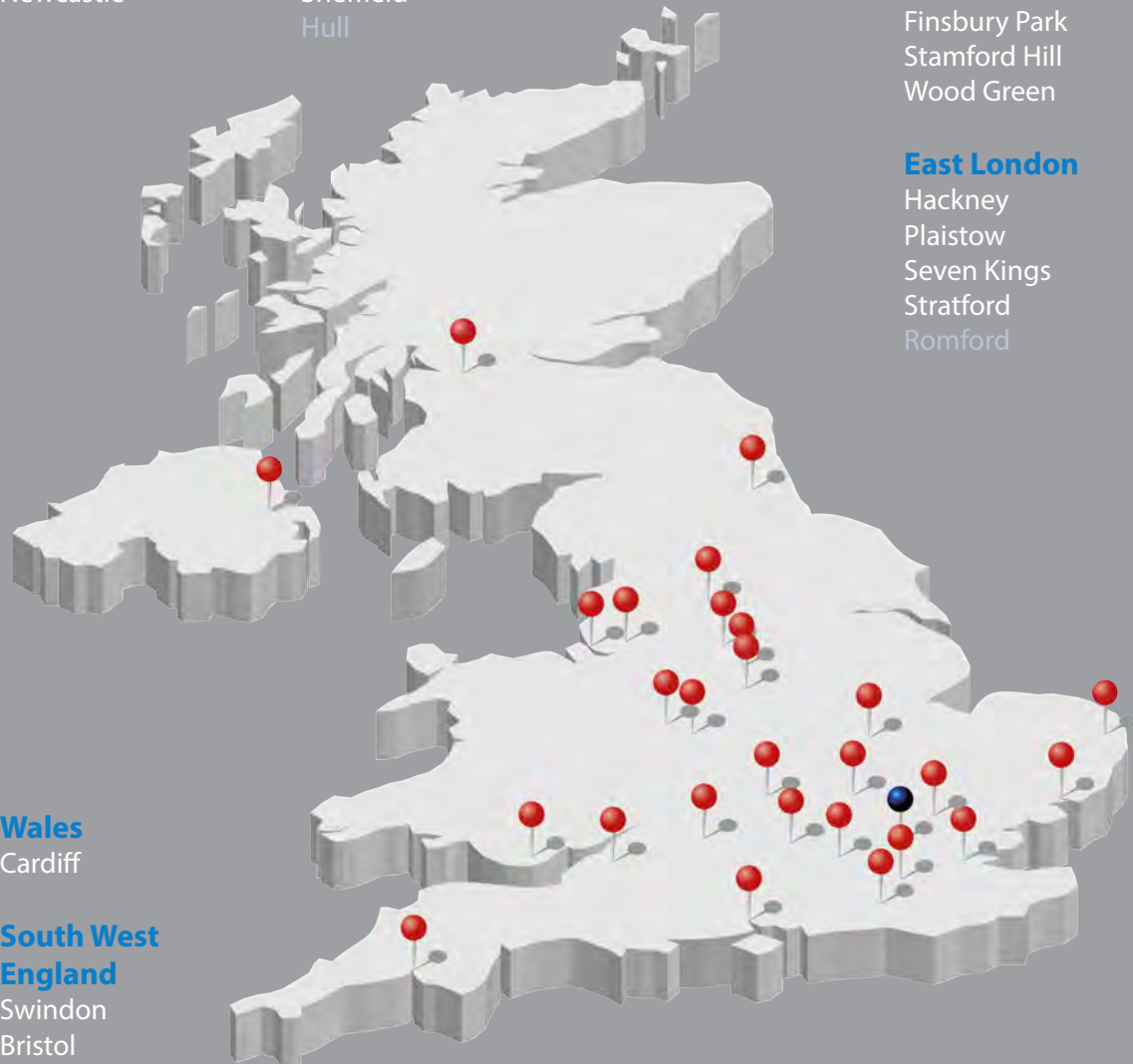
Tooting

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).

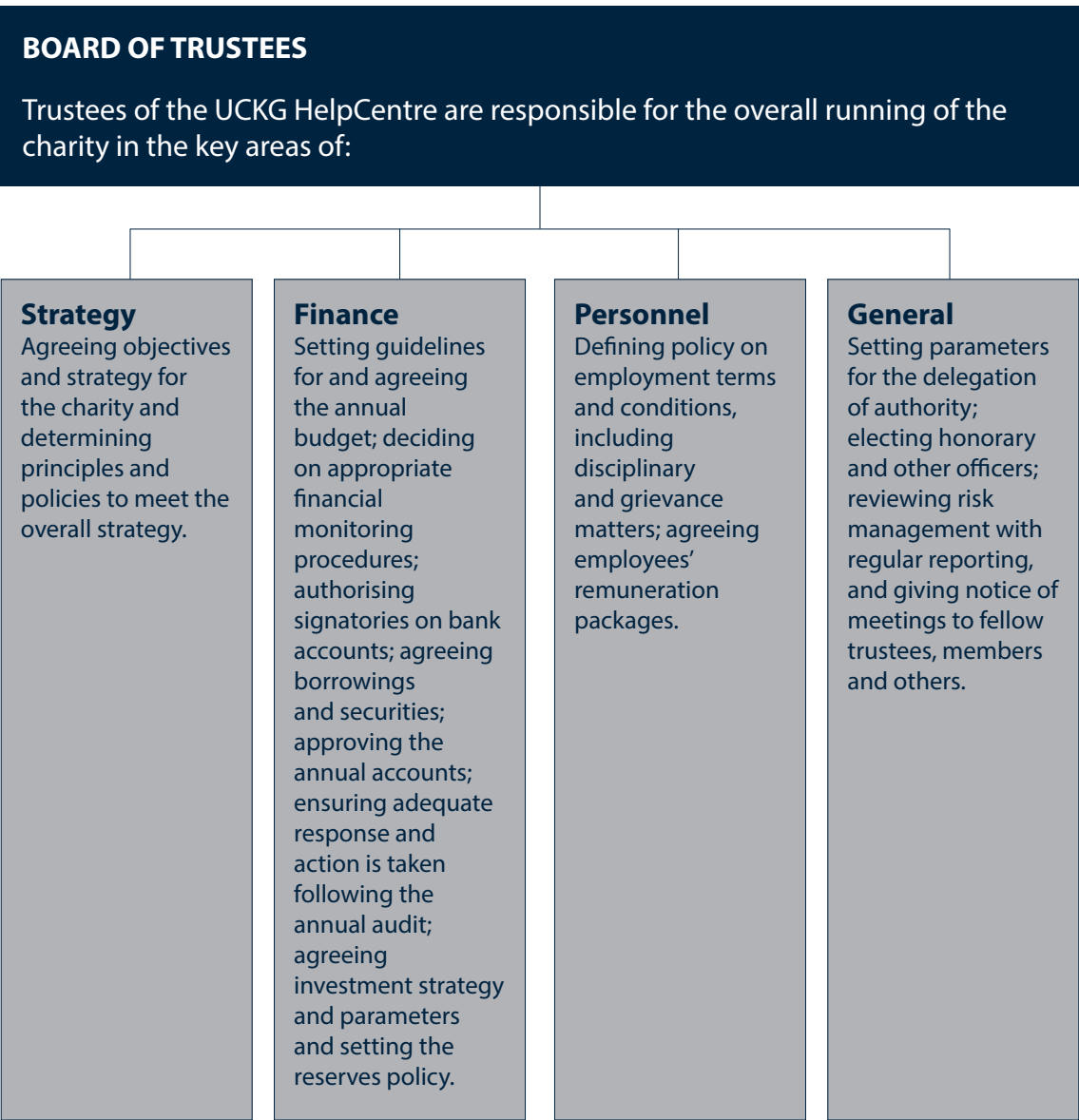
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements,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



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:

A handwritten signature in black ink, appearing to be 'Audrey Tung de Medeiros', written in a cursive style.

Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

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



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

		Group		Charity	
	Notes	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		-
		230,000		-

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
	10,767,397	3,896,250	14,663,647	13,983,157

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
	10,826,363	3,896,250	14,722,613	14,041,804

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
	272,053	216,097

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
	214	214

	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
	5,137,022	4,980,079

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
	94,072	50,303	94,072	50,303

16 PROVISIONS FOR LIABILITIES

	Group and Charity	Group and Charity
	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	567,267	539,094

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

17 FINANCIAL INSTRUMENTS

	Group		Charity	
FINANCIAL ASSETS	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
	4,790,988	5,923,617	4,790,988	5,923,617

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)
	16,550,701	(2,574,850)	(94,734)	13,881,117

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)
	16,248,065	(2,586,843)	(94,734)	13,566,488

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
	4,790,988	5,923,617

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

uckg.org

THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD

England & Wales - Charity number 1043985

Accounts



uckg.org

**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2023/24

OVERVIEW

אנכי ה'
לא יהי
לא תשי
זכור א
כבוד א

BISHOP MACEDO MINISTERS IN FINSBURY PARK, LONDON



OVERVIEW

Introduction

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

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

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

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

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

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

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

Press officer

020 7686 6033
press@uckg.org

Management accountant

020 7686 6006 ext 6121
audit@uckg.org

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Statement from the Bishop in Charge and the Chair of Trustees

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

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

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

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

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

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

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

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

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

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

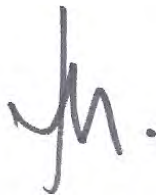
Late in 2023 we upgraded our part time HelpCentre in Wolverhampton, so it became full time in November, and is now open daily with four prayer services and pastors available all day to give support and advice. This delivered an exciting end to the year in addition to our usual New Year's Eve service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

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

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

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

The Board of Trustees is pleased to submit its report and financial statements for the UCKG HelpCentre (the group) for the year ended 29 February 2024. The financial statements are prepared in order to give a true and fair view of the state of affairs of the charity and have been prepared in accordance with the requirements of the Charities SORP (FRS 102).



Tiago de Jesus Silva Marques
Bishop in Charge

19 December 2024



Audrey Tung de Medeiros
Chair of Trustees

19 December 2024

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

Aline de Sousa Assis Munhoz
(Resigned 03 June 2024)

Christoulla Odysseos Boodram
(Appointed 08 January 2024)

David Miguel de Sousa Gomes
(Appointed 03 June 2024)

BISHOP IN CHARGE

Tiago de Jesus Silva Marques

GENERAL MANAGER

Rodrigo Silva

HEAD OF FINANCE

Vani Chinapyl

COMMUNITY OUTREACH MANAGER

David Osei

BANKERS

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

SOLICITORS

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

AUDITOR

RSM UK Audit LLP
Statutory Auditor
4th floor
100 Avebury Boulevard
Milton Keynes
Buckinghamshire
MK9 1FH

OVERVIEW

Objectives and activities

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

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

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

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

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

society.

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

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

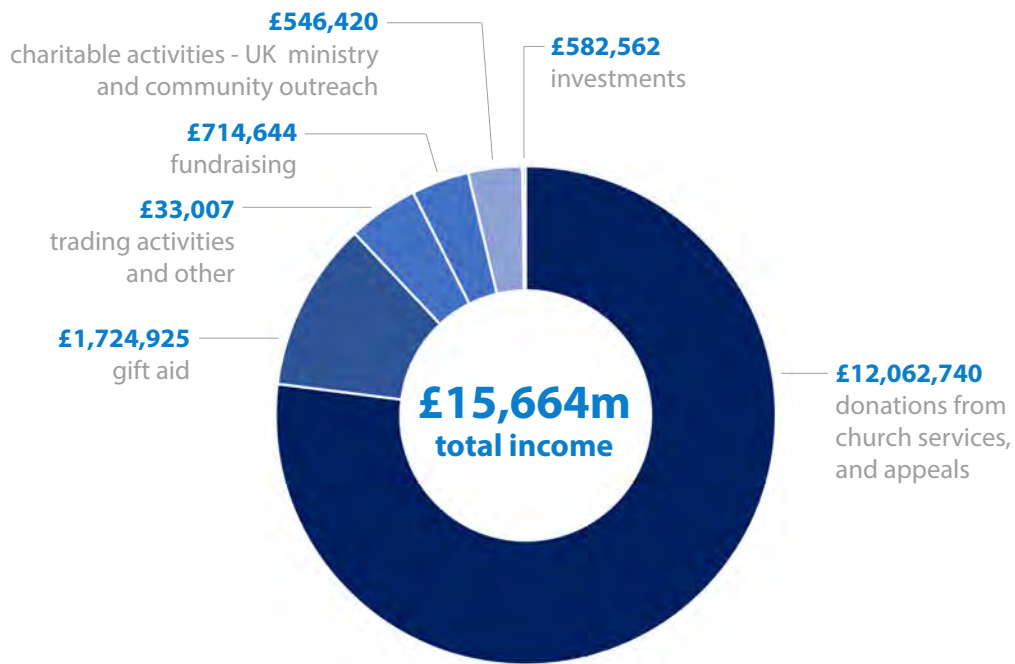
We progress the entire work by continuing to develop our network of HelpCentres, where we provide life coaching, career and relationship guidance, as well as immediate spiritual and practical support for anyone facing moderate to severe difficulties.

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

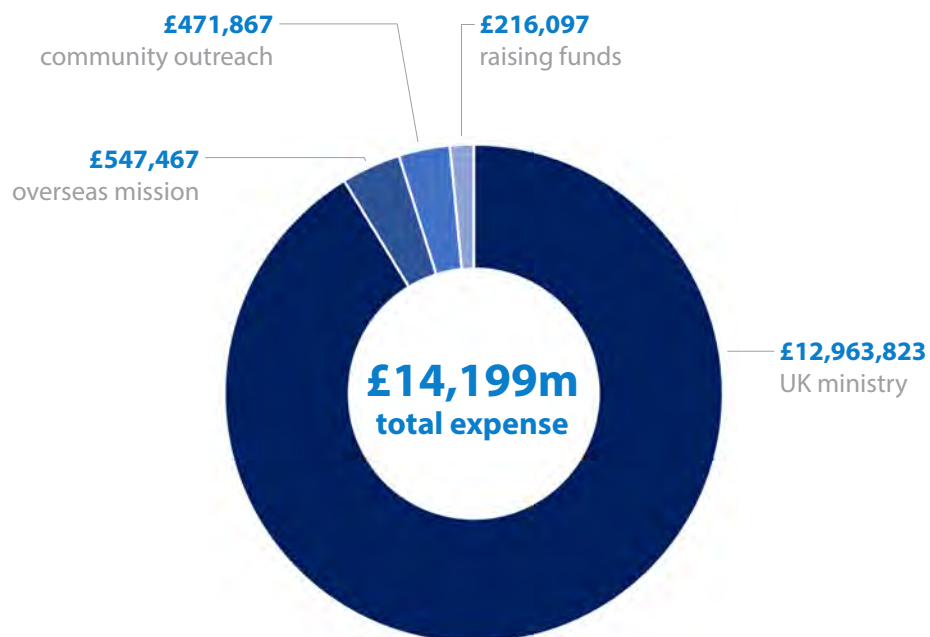
OVERVIEW

Resources and benefits

Our income



How funds were used



HelpCentres in the UK at the year end



35

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



14

part-time/temporary locations open several days a week²

People serving in the UK at the year end



61

pastors and the Bishop in Charge serving full-time



24

assistant pastors serving full-time



114

workers in administrative and various support roles



61

wives of pastors and the bishop supporting the ministry



681

volunteers assisting with church services and advice sessions



630

volunteers helping with local community activities³

Key benefits delivered and help provided during the period



5,460

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



961,366

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



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



613

individuals were baptised in water and started their journey to salvation⁴



12,017

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

Key benefits delivered and help provided (continued)



14,786

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



1,633

members of the public called the helpline for the first time



2,452

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

36.2% of all callers asking for prayers disclosed needing spiritual support and guidance for a **variety of matters in their lives** - these callers are people who seek reassurance that prayer and guidance are sought before they embark on decision making moments

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

13.5% of all callers requesting prayer were concerned with their **love life and love related relationships** - these callers are often single people looking for a partner, married people having issues in their marriage, or even people who are joint with a partner

12.8% of all callers mentioned needing prayer due to **mental health, depression, suicidal thoughts and feeling down** - although the requested prayer is given, callers are often referred to relevant professional external support, whether charitable or governmental

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

11.4% of all callers asking for prayer were struggling with **spiritual and panic attacks, nightmares and insomnia** - these calls are handled twofold; we pray for the callers' relief and advise on spiritual steps to give, and encourage they seek professional help if needed



375

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



364

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



148

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



117

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



68

members of the general public called enquiring about baptism in water

Key benefits delivered and help provided (continued)



1,918

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



460

hours of community events were held during the year



9

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



16

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



1,420

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



156

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

Social media presence



2.3m

people follow our Facebook @UniversalChurchUK



19,761

people follow our Instagram @universalchurchuk



21,762

people subscribe to our YouTube channel UCKGTV



7,813

people follow our X account @TheHelpCentre

footnotes

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

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

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

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

⁵ this figure includes a new soup kitchen that opened during the period at our Luton HelpCentre.

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

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

OVERVIEW

Highlights from 2023/24

March 2023

Liberty Local Tour

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

Mothering Sunday Blessing

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

April 2023

National Wedding Show

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

Good Friday - It Is Finished!

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



Community Care Event

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

test and see what faith could do for their lives.

Singles Day

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

Come and See Event

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

Marriage Course Dinner

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



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

May 2023 Tour of Faith and Miracles

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

From a Wound to a Scar

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

Marriage Celebration

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

The VDAY of the Vow

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



NEW FOOD BANK OFFER BENEFITS HUNDREDS

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



SPIRITUAL HEALING TURNING WOUNDS INTO SCARS

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

June 2023 Belfast Food Bank Opens

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

Blessing of all Fathers

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

July 2023 Liverpool Food Bank Opens

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



A SKIT FOR THE AGES, A VOW FOR LIFE



VYG LITTER PICKING AT LOCAL PUBLIC PARK

We Care! - Youth Engagement

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

Support for Ukraine Refugees in Poland

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



TONS OF FOOD SORTED FOR DELIVERY IN POLAND

Sunday of the Last Chance

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

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

Women's Hostel Pamper Day

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

August 2023

National Evangelism Day

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

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



LUTON'S DEPUTY MAYOR CUT SOUP KITCHEN'S RIBBON

Luton Soup Kitchen Opens

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

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

End of Season Showdown 2

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

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

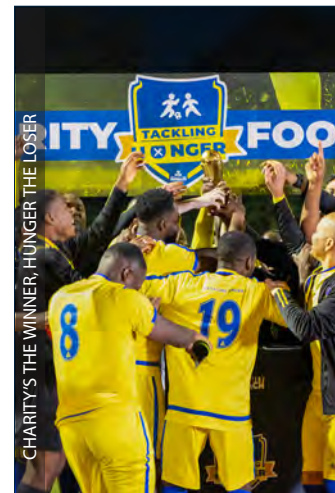
September 2023 Mega Dance

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

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

October 2023 National Silver Sunday

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



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

November 2023 The Day of the Downcast with Bishop Macedo

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



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

Life in Colour

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

Universities Event

University students received

My Family in the Shelter of the Most High

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

Tackling Hunger Charity Football Match

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





Wolverhampton Grand Opening

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

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

January 2024 Sunday of Beatitudes

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

Health Point Initiative

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

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

February 2024 Night Angels' National Pizza Day

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

December 2023 SOS Campaign 2023

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

New Year's Night Vigil

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



TRUSTEES' REPORT



TRUSTEES' REPORT

Achievements and performance

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

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

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

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

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



THOUSANDS RECEIVE BISHOP MACEDO'S WORD OF FAITH

Statement of Faith

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

UK ministry – the big picture

The nature of our ministry is also unchanged. We are firmly based in the poorer parts of London and major UK towns and cities, and serve people in all four home nations, with HelpCentres in Cardiff, Belfast and Glasgow, and across greater London. The map (see page 22) shows the whereabouts of our full-time HelpCentres in the UK, and lists them by region. The HelpCentres are located in more-challenged central locations and secondary high streets, with high footfall and good public transport. We find that these are most effective for our work of providing spiritual

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

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

Finally, we would mention the UCKG’s property portfolio, which is core to our activities, and at the end of this reporting period comprised 35 full-time HelpCentres, owned freehold or leasehold, and 14 part-time facilities, known as Special Works.

The full-time HelpCentres are all good quality properties, following refurbishment, with suitably sized auditoria for our congregations, meeting rooms, accommodation for our Children’s Biblical Centres, and office and ancillary space. Special Works operate part-time from hired halls, hotels, community centres, schools and similar venues in areas where we are keen to expand our ministry.

Throughout the year the UCKG constantly sought opportunities to extend our reach, particularly in areas where demand is proven, and we have a very active property search team.

Scotland

Glasgow

Northern Ireland

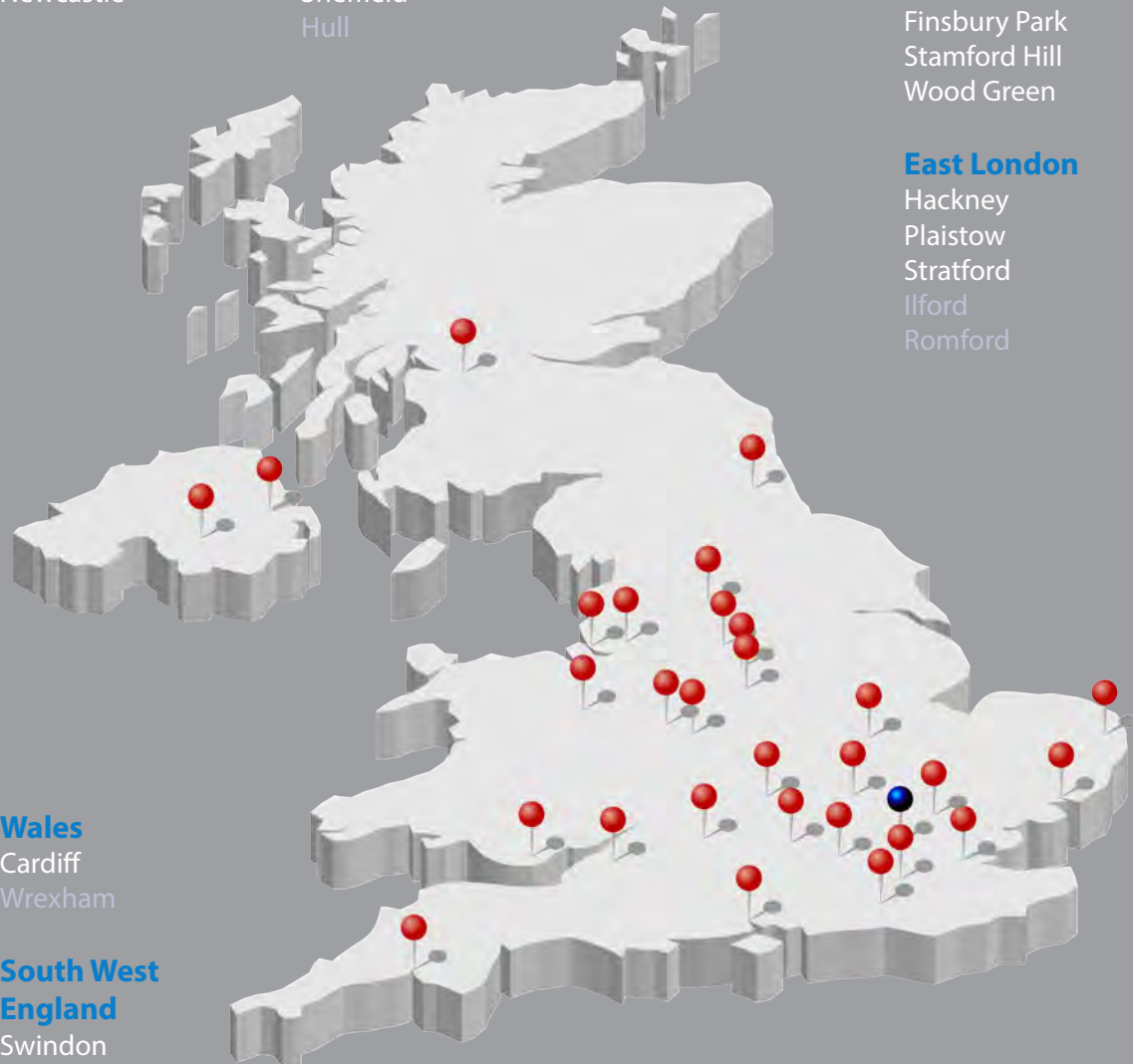
Belfast

North East England

Newcastle

North West EnglandLeeds
Liverpool
Manchester**Yorkshire and the Humber**Sheffield
Hull**East Midlands**Leicester
Nottingham**West Midlands**Birmingham Bullring
Birmingham Lozells
Wolverhampton**East England**Ipswich
Luton
Peterborough
Norwich
Watford**North London**Edmonton
Finsbury Park
Stamford Hill
Wood Green**East London**Hackney
Plaistow
Stratford
Ilford
Romford**Wales**Cardiff
Wrexham**South West England**Swindon
Bristol
Plymouth**South East England**Gravesend
Oxford
Southampton**West London**Hammersmith
Kilburn
Southall
Willesden Green**South London**Brixton
Catford
Croydon
Peckham
Tooting
Woolwich
Brixton Portuguese**Isle of Jersey**

St Helier



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

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

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

UK ministry – services

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

Services vary in tone and theme throughout the week. For instance, on Mondays the ‘feel’ is that of a seminar, with a blend of education and a constructive, positive outlook on financial matters in the prayers.

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

Tuesdays are different in that there's a sense of urgency, recognising that attendees may be in pain or have health problems that are restricting their lives, so the prayers are very immediate in seeking God's power to free people from these problems. Our Wednesday services focus on meditation and learning, and even the opening music tends to be more serene. Strong prayers addressing deep-rooted problems are permitted in any of the services and are made at the pastor's discretion.

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

UK ministry – further activities

Breaking the Habit

This is a regular meeting for people wanting to overcome addictions, and during the year under review meetings took place at the Finsbury Park

HelpCentre every Sunday afternoon. Family members who are affected by a loved one's addiction are also supported.

Children's Biblical Centres

Located at every full-time HelpCentre, the CBCs provided care for church attendees' children during services. All carers are DBS checked and have undertaken safeguarding training, with many also being trained first aiders. Combining the roles of a conventional Sunday school and a crèche, CBCs work with children and parents in an age appropriate manner, to help instil principles and values that will stand the youngsters in good stead throughout their lives.

Universal Teen Force

UTF is the follow-on group for 11 to 14 year olds, and is open to all. During 2023/24 it met twice weekly at the HelpCentres, seeking to provide a Christian environment in which the young people were encouraged to develop their talents and start preparing for adulthood. DBS checked advisors offer guidance and support, acting as mentors for the youngsters;



and there are also fun activities, competitions and initiatives. Open discussions help the young attendees to build their confidence and characters, and to develop the necessary tools for making the right decisions as they grow up.

Christian Books Plus

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

Delight Cafés

During 2023/24 three outlets, in the Finsbury Park, Peckham and Leeds HelpCentres, were open to serve members of the congregations with a selection of sandwiches, pastries, cakes and drinks before or after services.

Godllywood

This is a dedicated women's ministry, led by the wives of UCKG pastors and bishops on the basis of faith. While it started as a closed group, with membership by invitation only, it has developed and widened its net so that it is now open to all women, irrespective of their religious denominations or backgrounds. Its seminars are held in alternate months in Finsbury Park, with video conferencing to bring them to our branches outside London. Attendees have an opportunity to learn valuable lessons pertaining to personal, emotional and spiritual growth, to receive advice to help them overcome life's problems, and especially to develop and maintain a close



relationship with God.

Individual spiritual support

The UCKG's DBS checked pastors and the Bishop in Charge provide one-on-one spiritual support for anyone who is deeply troubled, even to the extent of feeling suicidal. Throughout 2023 and early 2024 people were welcome to drop in to our HelpCentres at any time, day and evening, for advice and solace.

Pilgrimages

Traditionally, the UCKG has organised occasional pilgrimages for its members to two destinations, Israel, and the replica Temple of Solomon in São Paulo, Brazil. The aim has been to help the pilgrims strengthen their faith and enhance their understanding of the Old and New Testaments of the Bible. Regrettably, we were unable to run a trip to Israel in 2023/24 due to the ongoing conflict in the area.

Prayer Group

This group is open to all UCKG HelpCentre members. Its role is to coordinate consistent prayer for all of the church's general activities, including the services we hold, and to teach group members how to pray, and how to use prayer as a means to overcoming daily challenges. Group members met either weekly or fortnightly in our individual branches, and gathered monthly for more experienced members to share their expertise and for everyone to bond. The community initiative, in which members of the group pray for the people living around their local HelpCentres was continued, and our neighbours were also invited to request the group to pray for them throughout each month.

Faith-based special events

Throughout the year, the UCKG HelpCentre holds a number of special events for people who want to deal with their problems through faith. These are for individuals seeking answers from God when all else has failed. Special events can take place in our HelpCentres nationwide, or at

external locations like football stadiums or other capacious venues, hired for that purpose. Attendees include our members, their friends and families and newcomers, most likely people who are confused by a multitude of problems and cannot see a way through. Members and newcomers often travel considerable distances to attend.

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

Community outreach

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



Our community outreach department oversees the work of all the UCKG's community groups, working through in-branch volunteers based around the UK, and coordinated from headquarters. A key aim is to build relationships with local communities wherever there are UCKG HelpCentres, to ensure all are aware that we are available should assistance be needed. Regular meetings were held in the branches to review and progress current support projects.

Caleb Group

Open to over 55s from the general public and the church, this group seeks to bring a sense of belonging, and combat loneliness among older people in society. With just over 400 members spread across 26 HelpCentres, the group held its regular social meetings on Sundays, while its volunteers visited care homes, residential homes and made home visits to socialise and engage with older people.

Patient Care Group

The PCG volunteers are baptised UCKG church members who make visits and provide emotional support to those who are unwell in hospitals, hospices and at home. Their care extends especially to patients who are without family and close friends, and are not necessarily church members or attendees. The group meets regularly in our branches and also runs up to four events a year, all based on topics concerning good self-care. The group consists of close on 300 volunteers.

Rescue of Dignity

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



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

Victory Youth Group

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



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

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

24 Hour helpline

This service has continued its good work for many years. UCKG pastors and volunteers operate shifts around the clock, providing practical and spiritual guidance to callers from any and every part of society. Anyone who is in despair and needs our support is most welcome to phone us on 020 7686 6000. In practice, most callers

are not UCKG members, although the helpline also deals with general enquiries to the church. Callers in distress are either helped immediately by members of our team or referred to specialist organisations and other charities, the emergency services or the police.

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

Universal Access Point

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

Soup kitchens

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

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

Food banks

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

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



PEOPLE IN NEED COLLECT FROM THE FOOD ON OFFER AT THE NEW SOUP KITCHEN

Night Angels

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

Overseas mission

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

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

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

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

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

Public benefit

The trustees confirm that they have had due regard to the public benefit

guidance published by the Charity Commission, and are satisfied that the activities described and listed in the Trustees' Report are beneficial to the public at large.

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

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

As Christian values are applied by those who attend UCKG HelpCentres,



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

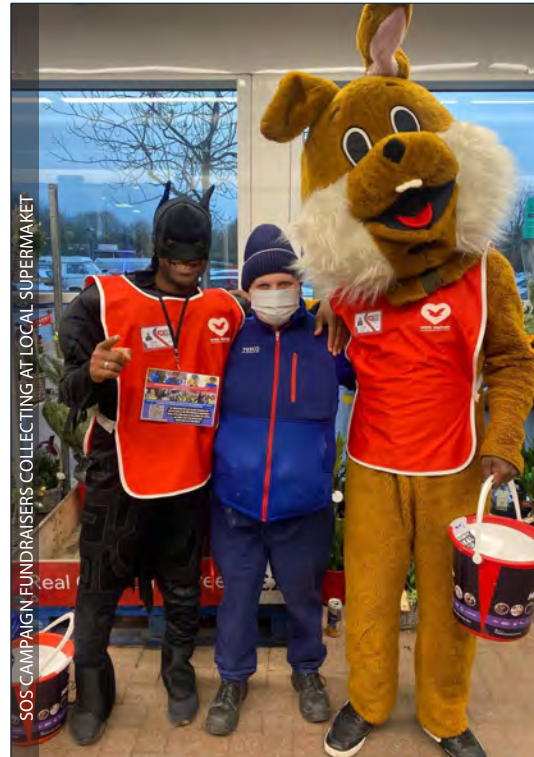
Fundraising

The charity did not take part in any restricted fundraising activities in the financial year ended 29 February 2024, although grants of £13,255 were received from various third party funders to be spent on our soup kitchens/food banks operating from various branches within the UK.

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

We have policies and procedures in place governing our fundraising, and all fundraisers are trained to ensure that vulnerable people and members of the public are not put under any pressure to donate in the course of our fundraising activities. Fundraisers are then monitored closely by both our head office fundraising department and the local branch fundraising coordinators to ensure that what was taught in the training is correctly followed.

There were no formal complaints received during the year.



TRUSTEES' REPORT

Structure, governance and management

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

Objectives of the charity

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

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

through donations and/or loans, which are presented as programme related investments in the balance sheet.

Our board structure

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

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

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

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

Appointment of trustees

As stated above, the charity is governed by our constitution. Details of the trustees who served during the 2023/24 financial year and those who were in post at the date of this report are set out on page 7.

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

Induction and training of trustees

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

guidance on how to be effective in this role.

Statement of trustees' responsibilities

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

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

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

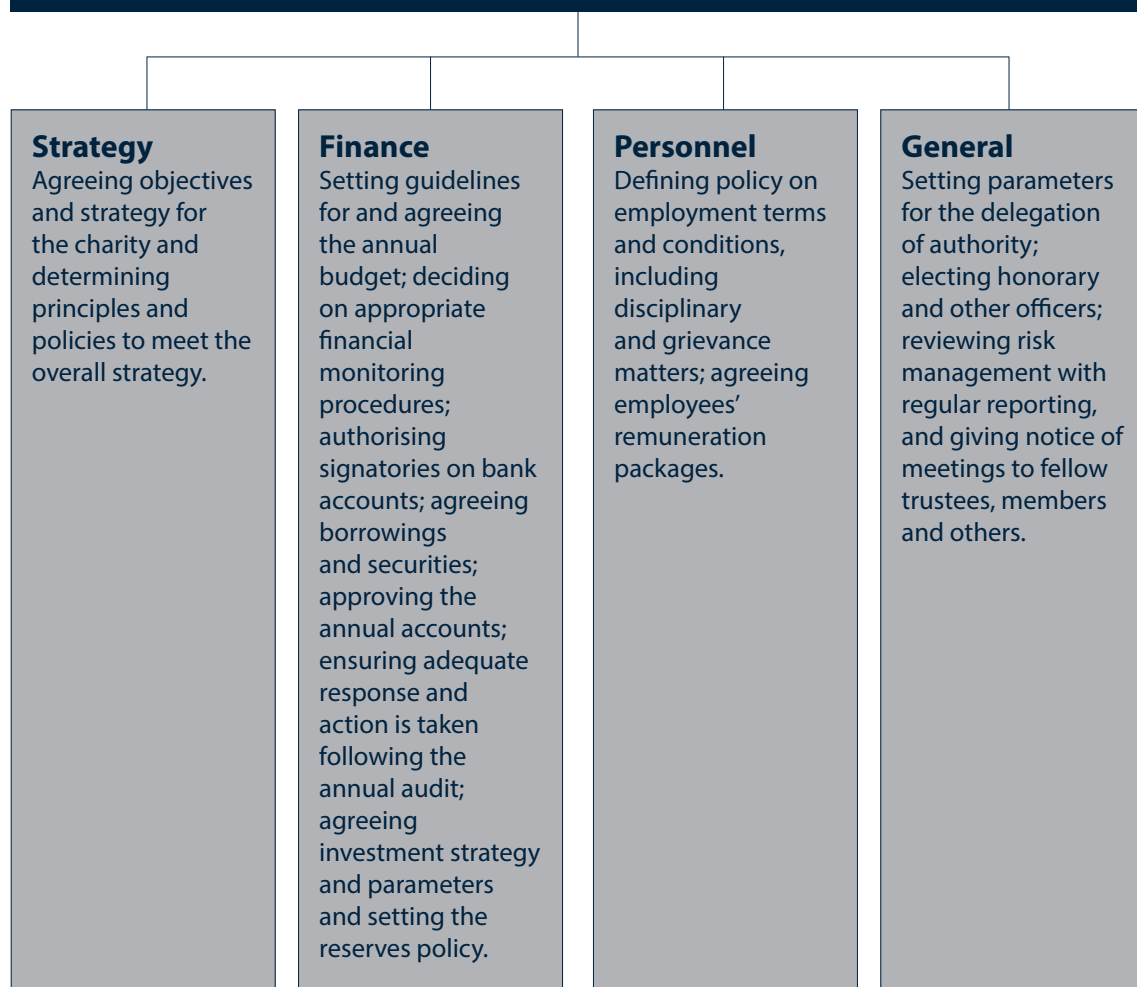
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

BOARD OF TRUSTEES

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



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

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

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

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

Power of attorney

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

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

Spiritual and administrative structures

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

The policy for key management (see page 59) remuneration is set and closely monitored by the trustees and is overseen by the Bishop in Charge. We have standard thresholds for remuneration at this level. These are established following consultation of the employment market for the various roles, and take note of the experience, skills and aptitude of the relevant employees.

The role of pastor

Men and women alike can become pastors in the UCKG. The one thing they all have in common is that they

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

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

Pastors are encouraged to marry as we believe in the importance of the family as a cornerstone of society and the Christian way of life. Even so, many pastors and their partners choose to remain childless because of the transitory nature of their appointments, within the UK and sometimes to locations overseas that could be difficult for children. Partners are frequently involved in our community outreach, a few are employed within the church's administrative structure.

Each branch church (which is also called a UCKG HelpCentre) is run by a pastor in charge, who may be

assisted by one or more less senior pastors and assistant pastors, and a team of volunteers from the body of the branch's membership. The work is deeply satisfying and highly developmental for each individual concerned, on a spiritual basis as well as a human one.

Training of pastors

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

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

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

Volunteer support

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

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

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

TRUSTEES' REPORT

Financial review

The Group and Charity Statements of Financial Activities for the year are set out on pages 49 and 50 respectively. The group's income during the year amounted to £15,664,298 (2023: £15,597,283) of which £12,026,873 (2023: £11,990,062) represented donations from church services. The net movement in funds amounted to £1,352,348 (2023: £1,982,134) resulting in total fund balances carried forward of £64,971,978 (2023: £63,619,630).

Income

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

Expenditure

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

Approximately 98% (2023: 98%) of our expenditure is related to charitable activities with the balance being attributed to the costs of raising funds. A detailed analysis of expenditure is given in note 5. Staff related costs amounted to 35% (2023: 35%) of expenditure. Our staff are an invaluable resource and central to the way in which our aims and objectives

are delivered and supported.

Balance sheet

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

Reserves policy

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

The total unrestricted net assets at the year-end were £64,957,664 (2023: £63,532,339). Of this amount, £43,450,075 (2023: £42,717,551), is represented by fixed assets held for charitable use, principally our freehold and leasehold HelpCentre properties. The net book value of the church's tangible fixed assets represented by freehold property is £40,956,681 (2023: £40,875,152), see note 10. The church also continues to make loans to sister churches, as programme related

investments in line with our charitable objectives, so that they may spread the Gospel message. As a result, these funds are not freely available, as the loans are repayable by instalments over a period of time. These programme related investments totalled £5,923,617 (2023: 6,787,631) see note 11. As at 29 February 2024 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £15,819,094 (2023: £14,274,966). Restricted reserves are detailed in note 19.

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

The board of trustees believes that it is appropriate to maintain reserves at a level of between three and four months of budgeted unrestricted expenditure, (£4,200,000) principally through voluntary income and fundraising activities. This is considered to be enough to cover the church's immediate working capital and capital expenditure requirements, and to meet our commitments, and seasonal fluctuations in our budgeted income and expenditure. We currently hold more than this amount, which will be used for property acquisitions,

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

The reserves policy is to maintain at least £4,200,000 of free reserves over the medium term.

Investment policy

The trustees are empowered to invest the charity's assets as they see fit. The amount of investment will depend on the level of reserves and commitments for the year. We assist our sister churches by providing short to medium term financial support in the form of loans, which are recorded as programme related investments; details are in note 23. Our main method of investing surplus reserves is through the purchase or lease of buildings, and converting them into places of worship, to meet our aim of spreading the Gospel message, and helping people.

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

Risks and uncertainties

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

prioritising and managing the charity's risks.

Our formal risk assessment process, which identifies the UCKG's key operational and financial risks, is documented. Policies were updated in relation to contingency plans on safeguarding, health and safety, complaints and other key areas, during 2023/24 and the previous financial year to ensure compliance with statutory requirements. While no high level risks were identified, we would briefly mention data protection and public perceptions of the charity.

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

The UCKG is well regarded by our members, wider congregations and other people we have helped. We are also confident of good to neutral public perception in the communities neighbouring our HelpCentres, or otherwise in contact with us. Nonetheless, we recognise that very mixed attitudes towards diversity and social justice are currently in circulation, along with antipathy towards Christianity and other faiths.

We are therefore alert to and regularly review the risks this poses. We endeavour to always take a balanced view of unfounded and erroneous criticism, and to minimise risk by minimising the impact thereof. Any complaints against us are dealt with courteously and promptly and are resolved. That stated, we consider that we are only at low risk on this score, but keep this under review.

The charity does not currently receive any significant government grants (2024 £nil) although we received a total of £2,250 in local government grants for two of our soup kitchens/ food banks during 2023. Our main income is from service donations. This was not seen as a high level risk in 2023/24 as we have a large loyal following both online and in person, are spread widely across the UK and continue to open new branches to meet the need for HelpCentres nationwide.

TRUSTEES' REPORT

Plans for future periods

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

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

present and future welfare.

- **Societal outreach and cooperation:** developing new and existing relationships with the public sector, other charities, churches and faith groups, and businesses, so we can grow our contribution to secular society as a whole, is important within the current strategic framework. Such cooperation is a key element in our soup kitchen and food bank programme, for instance.
- **Staff development:** to encourage a working culture underpinned by Christian values, and based on efficient and effective structures and systems, and to expand our human resources to accommodate our expansion within the UK.
- **Learning:** to improve our ability to be a learning organisation and actively encourage upskilling and lifelong learning among our staff and volunteers.
- **Accountable governance and management:** to work within a culture of continuous improvement as a well managed, open, transparent and learning organisation accountable for our actions and meeting high standards of public and stakeholder reporting.

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

strategic framework, we are looking forward to establishing our next strategic framework document for 2026-2030. It is to be expected that this will represent gentle evolution from our current strategies, rather than radical change, since our enduring priority is to continue to develop and extend our service to our congregations and local communities.

Auditor

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

Statement on disclosure of information to the auditor

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

Approved by order of the trustees on 19 December 2024 and signed on their behalf by:



Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'parent charity') and its subsidiary (the 'group') for the year ended 29 February 2024 which comprise the Group and Charity Statements of Financial Activities, the Group and Charity Balance Sheets, the Group and Charity Statements of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 29 February 2024 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

In relation to fraud, the objectives of

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

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

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

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

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

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

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

to donation income and performing analytical procedures in relation to donation income.

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

Use of our report

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

RSM UK Audit LLP

RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
4th floor, 100 Avebury Boulevard
Milton Keynes MK9 1FH

Date: 19 December 2024

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

FINANCIAL STATEMENTS

NIGHT ANGELS NATIONAL PIZZA DAY



FINANCIAL STATEMENTS

Group statement of financial activities

for the year ended 29 February 2024

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

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 29 February 2024

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

FINANCIAL STATEMENTS

Group and charity balance sheets

29 February 2024

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

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



Audrey Tung de Medeiros
Chair of Trustees

FINANCIAL STATEMENTS

Group statement of cash flows

for the year ended 29 February 2024

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

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 29 February 2024

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

FINANCIAL STATEMENTS

Principal accounting policies

Basis of accounting

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

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

The consolidated financial statements incorporate those of UCKG HelpCentre and Liberty Radio Limited. All financial statements are made up to 29 February 2024. All intra-group transactions, balances and unrealised gains/losses on transactions between group entities are eliminated on consolidation.

Going concern

The group has prepared detailed budgets and cash flow forecasts which indicate that the group has sufficient resources to meet its liabilities as they fall due and on this basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis. In spite of the current economic climate and the cost of living crisis, the Trustees are satisfied that there has been no impact on the ability of the group to continue as a going concern, and that no material uncertainties have been identified in this regard.

The financial statements are presented in sterling (unless otherwise stated), which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest £1.

Early adoption of Charities SORP (FRS 102)

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

Tangible fixed assets and depreciation

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

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

Programme related investments

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

Impairments

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

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

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

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

Income

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

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

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

Volunteers and donated services and assets

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

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

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

Expenditure

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

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

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

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

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

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

Irrecoverable VAT

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

Leases

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

Foreign currencies

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

Stock

Stock is valued at the lower of cost and estimated selling price, less costs to sell. Stock primarily comprises books for resale.

Funds

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

Cash and cash equivalents

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

Financial instruments

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

Financial assets

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

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

Financial liabilities

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

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

Provisions

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

Critical accounting estimates and areas of judgement

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

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

A dilapidations provision is also held relating to the estimated cost of repairs to a number of leasehold premises at the end of their leases, where the anticipated future costs can be estimated reliably and the likelihood of the costs being incurred is considered probable. A provision of £564,094 (2023: £542,000) is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

FINANCIAL STATEMENTS

Notes to the financial statements

for the year ended 29 February 2024

1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2024 £	2023 £
Donations from Church Services	12,026,873	11,990,062
Gift Aid reclaim	1,724,925	1,709,824
VYG Youth Group Income	9,330	22,872
Media Sponsorship (Restricted Income)	7,587	8,093
Liverpool Appeal donations (Restricted Income)	-	1,000
Nottingham Appeal donations (Restricted Income)	-	46,784
Ukrainian Appeal donations (Restricted Income)	-	5,417
Sri Lankan Appeal donations (Restricted Income)	-	4,515
Wolverhampton Appeal donations (Restricted Income)	2,855	63,504
Liberty Radio Appeal Donations (Restricted Income)	7,290	-
Bristol Appeal Donations (Restricted Income)	8,805	-
	13,787,665	13,852,071

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

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

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

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

3 INCOME FROM INVESTMENTS – GROUP

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

INCOME FROM INVESTMENTS – CHARITY

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

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

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

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

5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY					
The charity allocates its support costs as shown in the table below and then further apportions those costs between the charitable activities undertaken, where applicable. Support costs are allocated on a basis consistent with the use of resources. Staff costs are split according to head count and department. Utilities are allocated according to the percentage use of the cost concerned and audit fees are classified as governance.					
Support Costs	Charitable activities	Raising funds	Governance	Total 2024	Total 2023
	£	£	£	£	£
Staff costs	2,364,482	-	465,683	2,830,165	2,761,153
Electricity and gas	840,628	7,255	-	847,883	511,449
Telephone	102,114	3,158	-	105,272	114,396
External audit fees	-	-	51,772	51,772	47,381
Other professional fees	11,813	-	-	11,813	11,409
2024:	3,319,037	10,413	517,455	3,846,905	3,445,788
2023:	2,948,911	3,521	493,356	3,445,788	

6	EXPENDITURE ON RAISING FUNDS GROUP AND CHARITY

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

7	EMPLOYEES GROUP AND CHARITY

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

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

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

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

The total employee benefits received (including employer's national insurance and employer's pension payments) of the 5 pastoral staff / employees and 6 trustees (2023: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £179,727 (2023: £169,737). 3 of the pastoral staff included within key management (2023: 2 pastoral staff) are provided accommodation within the church property.

8 TRUSTEES' REMUNERATION

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

The spouses of two trustees, Audrey Tung de Medeiros and Christoulla Odysseos Boodram (2023: one trustee) received £59,891 for administrative and pastoral duties (2023: £29,520). These payments were made according to a provision stated in the Charity's constitution.

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

During the year, no trustees (2023: none) were reimbursed travel or incidental expenses incurred in respect of their services.

9 TAXATION

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

10 TANGIBLE FIXED ASSETS – GROUP

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Plant and machinery £	Office and computer equipment £	Furniture and fittings £	Total £
Cost							
1 March 2023	53,859,799	4,061,374	398,946	155,650	1,920,069	375,999	60,771,837
Additions	965,440	993,703	67,742	-	67,034	13,348	2,107,267
Disposals	-	-	-	-	(50,031)	-	(50,031)
29 February 2024	54,825,239	5,055,077	466,688	155,650	1,937,072	389,347	62,829,073
Depreciation							
1 March 2023	12,984,647	2,466,784	364,737	155,650	1,796,974	285,494	18,054,286
Charged in year	883,911	340,897	30,470	-	77,817	41,648	1,374,743
Disposals	-	-	-	-	(50,031)	-	(50,031)
29 February 2024	13,868,558	2,807,681	395,207	155,650	1,824,760	327,142	19,378,998
Net book value							
29 February 2024	40,956,681	2,247,396	71,481	-	112,312	62,205	43,450,075
28 February 2023	40,875,152	1,594,590	34,209	-	123,095	90,505	42,717,551

The trustees are of the opinion that the market value of properties at 29 February 2024 would significantly exceed the net book values included in the financial statements, but they are unable to quantify this excess in the absence of a professional valuation, the costs of which are not considered justifiable in view of the charity's intention to retain ownership of its existing properties for the provision of church services for the foreseeable future.

The net book value of motor vehicles for both the group and the charity includes £65,292 (2023: £21,728) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £24,178 (2023: £7,243).

TANGIBLE FIXED ASSETS – CHARITY

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

11 PROGRAMME RELATED INVESTMENTS

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

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

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

12 TRADING SUBSIDIARY

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

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

A summary of the trading results for the year ended 29 February 2024 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

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

27 Properties Limited (Company Registration no. 08788057) is also a wholly owned subsidiary of the charity and is incorporated in England and Wales and is dormant. Its net assets at 29 February 2024 and 28 February 2023 were £1.

13 DEBTORS

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

14 CREDITORS: amounts falling due within one year

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

15 CREDITORS: amounts falling due after more than one year

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

16 PROVISIONS FOR LIABILITIES

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

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

17 FINANCIAL INSTRUMENTS

	Group		Charity	
FINANCIAL ASSETS	2024	2023	2024	2023
	£	£	£	£
Programme related investments – At cost (less impairment) plus accrued interest	5,923,617	6,787,631	5,923,617	6,787,631
	5,923,617	6,787,631	5,923,617	6,787,631

18 LEASE COMMITMENTS

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

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

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

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

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

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

19 RESTRICTED FUNDS - GROUP AND CHARITY

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

The Media Sponsorship fund is a specific appeal to support the TV and radio programmes and church publications. These monies have been fully spent for the 2023/24 financial year.

19 RESTRICTED FUNDS - GROUP AND CHARITY (continued)

Our Wolverhampton appeal is a specific appeal towards the refurbishment of our new Wolverhampton leasehold that was acquired in March 2023. These monies have been fully spent in this financial year and are included within Fixed Asset additions in note 10; therefore a transfer has been made to reflect the restriction being fulfilled. This fund is now closed.

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

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

Our Bristol appeal is a specific appeal towards the refurbishment of our new Bristol premises that were purchased in February 2024. These monies of £8,805 have been spent in this financial year and are included within Fixed Asset additions in note 10, therefore a transfer has been made to reflect the restriction being fulfilled. This fund continues into the 2024/25 financial year.

The Community Outreach funds are grants received towards the running of Soup Kitchens and Food Banks in our various branches. These monies were partly spent in the 2023/24 financial year and the remaining £14,314 will be utilised in the 2024/25 financial year.

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

20 CAPITAL AND OTHER COMMITMENTS

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

21 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

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

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

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

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

22 ANALYSIS OF CHANGES IN NET DEBT

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

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

23 RELATED PARTY AND SISTER CHURCH TRANSACTIONS

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

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

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

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

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

RELATED PARTIES

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

Bishop Tiago de Jesus Silva Marques, the Bishop in charge of the UK is also overseeing the sister church UCKG Help Centre Limited, Ireland. The transactions between the charity and the sister church in Ireland are as follows: Repayments of the loan made during the year were £111,636 (2023: £102,975). Interest incurred on the loan in 2024 was £15,245 (2023: £17,595). The amount outstanding at the year-end is as shown above.

Bishop Tiago de Jesus Silva Marques from the 06 May 2021 up until 06 January 2023 has also been overseeing the sister churches in the continent of Asia and the region of Oceania. Donations given to sister churches in East Timor, India and South Korea are detailed above. In addition, on-going loans with the sister churches in Hong Kong and New Zealand had repayments made during the year of £nil (2023: £13,763) and £144,000 (2023: £131,940) respectively and incurred interest of £nil (2023: £nil) and £9,978 (2023: £11,186). The amounts outstanding at the year-end for both loans are as shown above.

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

During the year book sales to sister churches totalled £1,405 (2023: £686). Amounts sold to individual churches are not considered material.

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

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

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

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

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

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

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THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD

England & Wales - Charity number 1043985

Accounts



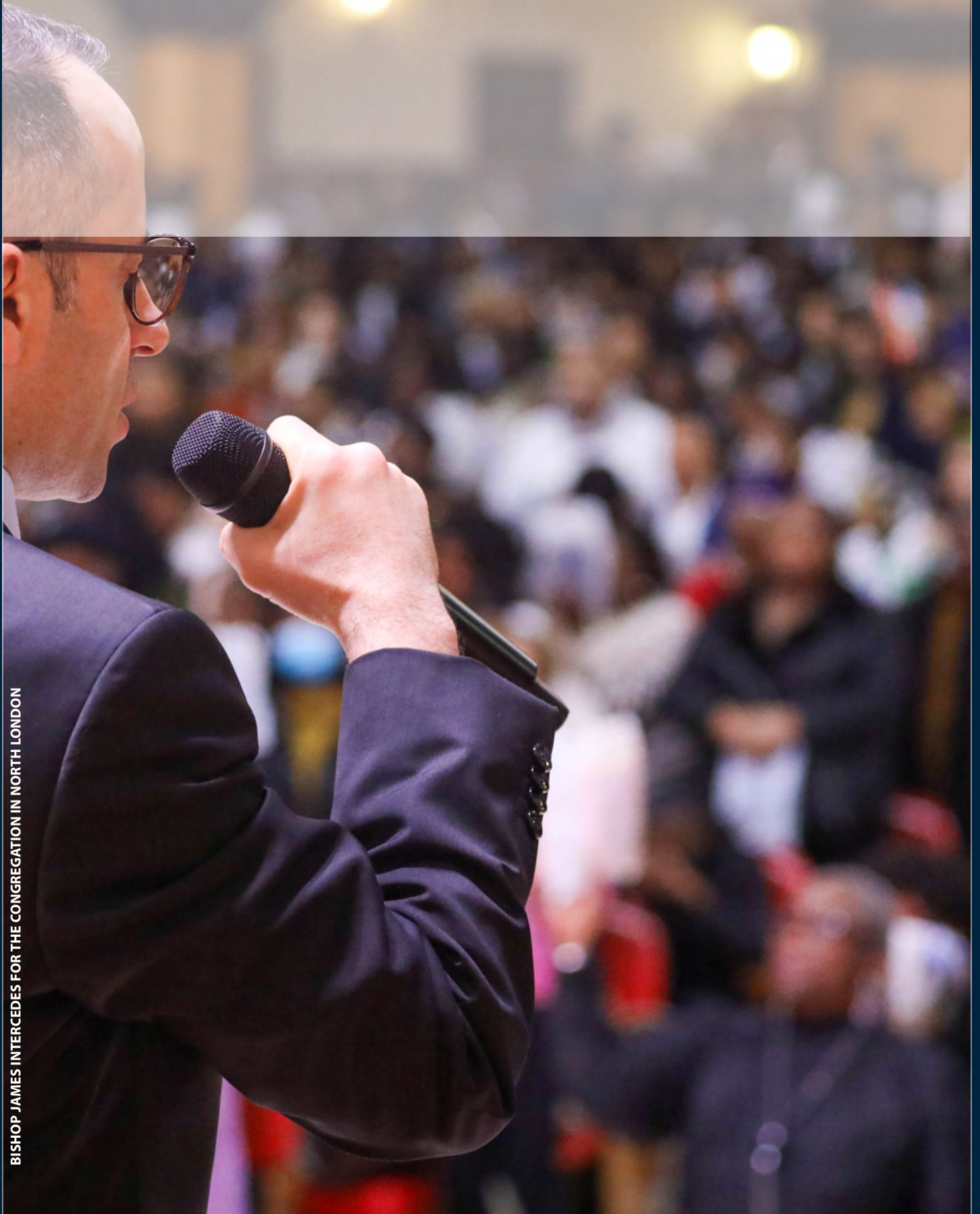
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**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2022/23

OVERVIEW

BISHOP JAMES INTERCEDES FOR THE CONGREGATION IN NORTH LONDON



OVERVIEW

Introduction

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

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

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

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

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

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

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

There is lots more about our work and progress during 2022/23 in this report, do read on. You are also most welcome to contact our press department for further general information and our management accountant on financial matters.

Press officer

020 7686 6033
press@uckg.org

Management accountant

020 7686 6006 ext 6121
audit@uckg.org

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OVERVIEW

Statement from the Bishop in Charge and the Chair of Trustees

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

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

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

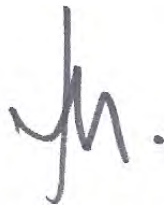
activities, so that we can reach out further to address some of the community's most pressing needs.

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

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

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

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



Tiago de Jesus Silva Marques
Bishop in Charge

18 December 2023

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



Audrey Tung de Medeiros
Chair of Trustees

18 December 2023

OVERVIEW

Legal and administrative information

CHARITY NAME

The Universal Church of the Kingdom of God

CHARITY REGISTRATION NUMBER

1043985

REGISTERED OFFICE & HQ

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

TRUSTEES

Audrey Tung de Medeiros
(Chair)

Daniel Guerrero
(Honorary Secretary)

Rui da Cunha Silva
(Honorary Treasurer)

Guilherme Eduardo Higuchi Munhoz

Aline de Sousa Assis Munhoz

BISHOP IN CHARGE

Tiago de Jesus Silva Marques

GENERAL MANAGER

Rodrigo Silva

HEAD OF FINANCE

Vani Chinapyel

COMMUNITY OUTREACH MANAGER

David Nzuruba

BANKERS

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

SOLICITORS

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

AUDITOR

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

OVERVIEW

Objectives and activities

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

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

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

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

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

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

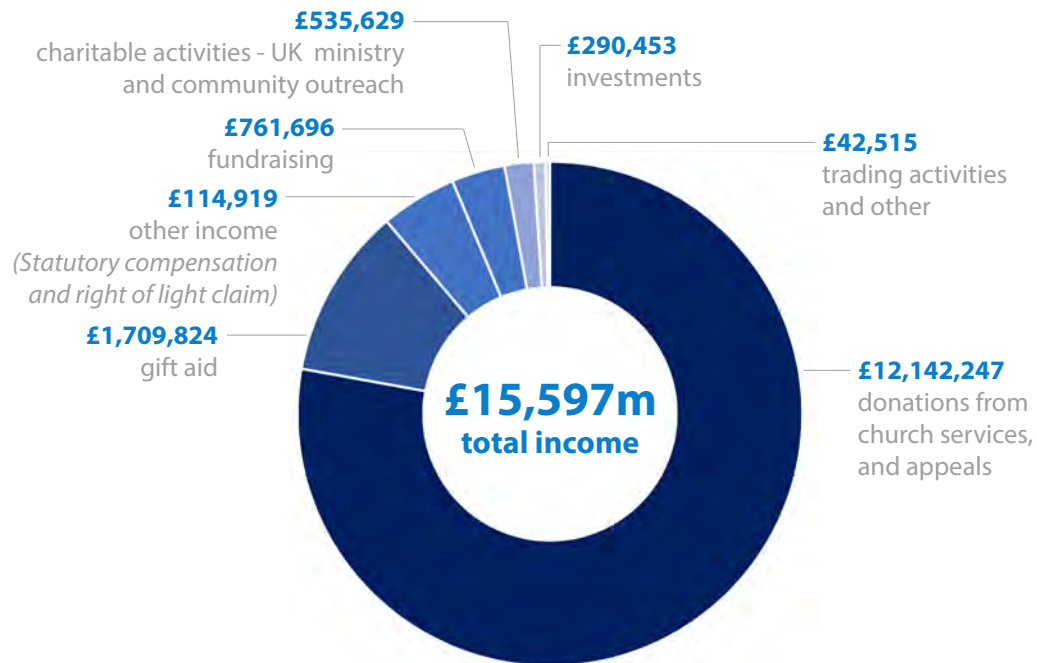
We meet our faith objectives through multiple, daily services of prayer in all full time UCKG HelpCentres, a reduced schedule in part time HelpCentres, evangelism and practical outreach. Our charitable activities are essentially delivered by volunteers from our congregations, who are supported by our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

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

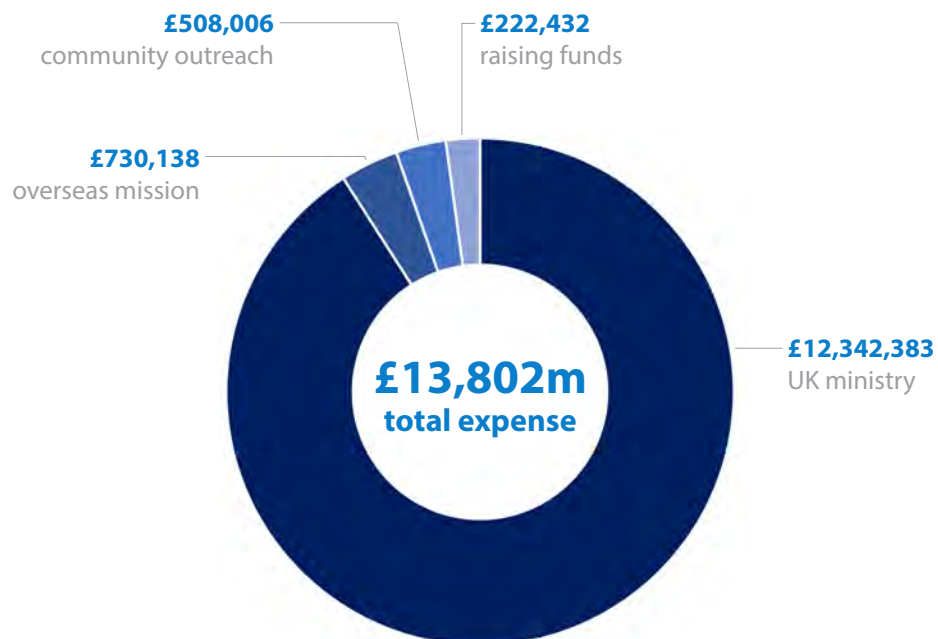
OVERVIEW

Resources and benefits

Our income



How funds were used



HelpCentres in the UK at the year end



34

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



12

part-time/temporary locations open several days a week²

People serving in the UK at the year end



59

pastors and the Bishop in Charge serving full-time



27

assistant pastors serving full-time



120

workers in administrative and various support roles



59

wives of pastors and the bishop supporting the ministry



699

volunteers assisting with church services and advice sessions



676

volunteers helping with local community activities³

Key benefits delivered and help provided during the period



5,460

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



918,714

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



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



581

individuals were baptised in water and started their journey to salvation⁴



11,643

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

Key benefits delivered and help provided (continued)



10,179

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



1,337

members of the public called the helpline for the first time



3,116

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

41.62% of all callers asking for prayers disclosed needing spiritual support and guidance for a **variety of matters in their lives** - these callers are people who seek reassurance that prayer and guidance are sought before they embark on decision making moments

15.30% of all callers were seeking prayer due to concerns with their **physical health** - people will often call for help in prayer because they have visited doctors complaining of persistent issues, but nothing has been identified, or to complement ongoing medical treatment

15.02% of all callers asking for prayer were struggling with **spiritual and panic attacks, nightmares and insomnia** - these calls are handled twofold; we pray for the callers' relief and advise on spiritual steps to give, and encourage they seek professional help if needed

12.33% of all callers mentioned needing prayer due to **mental health, depression, suicidal thoughts and feeling down** - although the requested prayer is given, callers are often referred to relevant professional external support, whether charitable or governmental

8.57% of all callers seeking prayer were experiencing **family and relationship problems** - these problems are often related to disagreements between children and parents, domestic violence in relationships, but also a variety of other issues for which help is needed

7.16% of all callers requesting prayer were concerned with their **love life and love related relationships** - these callers are often single people looking for a partner, married people having issues in their marriage, or even people who are joint with a partner



272

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



198

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



282

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



231

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



57

members of the general public called enquiring about baptism in water

Key benefits delivered and help provided (continued)



1,809

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



454

hours of community events were held during the year



8

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



14

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



1,200

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



156

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

Social media presence



3m

people follow our Facebook @UniversalChurchUK



15,375

people follow our Instagram @universalchurchuk



19,300

people subscribe to our YouTube channel UCKGTV



7,882

people follow our Twitter @TheHelpCentre

footnotes

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

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

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

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

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

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

OVERVIEW

Highlights from 2022/23

March 2022

Tour of Faith and Miracles

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

Ukraine Humanitarian Appeal (Phase 1)

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

Caleb Women's Appreciation Day

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

Marriage Course

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



'Here I Am Lord!' Book Launch

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

Bishop Macedo's Missionary Visit

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



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

April 2022

It is Finished Event

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

The Blood Drive

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

Food Bank Hammersmith Grand Opening

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



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



donated by Lidl, Waitrose, FareShare Go and the

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

May 2022

End of Season 1 Showdown

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

Ukraine Humanitarian Appeal (Phase 2)

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





June 2022

Heartbreak Estate

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

July 2022

Ark of Family Salvation

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



We Care! - Youth Engagement

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

Bearing the Burden Initiative

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

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

Get Active Outdoors

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



there and then for whatever situation is burdening them.

The National Evangelism Day

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

The Lunch Box Initiative

Launched in response to the increasing demand for

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

August 2022

The Love Walk

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

September 2022 Ukraine Humanitarian Appeal (Phase 3)

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

End of Season 2 Showdown

Youths returned to the headquarters in their numbers for a regional

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

Night Vigil of the New Generation

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



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

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

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

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

Sunday of Strength with Bishop Macedo

Bishop Macedo read from



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

November 2022 Mega Help Event

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



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

Nottingham Grand Opening

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

December 2022 Christmas Lunch

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

New Year's Night Vigil

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



January 2023

Canuary Appeal

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

Bishop Julio Freitas' Missionary Visit

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

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

February 2023

No Way Night Vigil

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

Bishop Celso Junior's Missionary Visit

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



TRUSTEES' REPORT

NON-PERISHABLES DONATIONS TO SUPPORT PEOPLE IN UKRAINE



TRUSTEES' REPORT

Achievements and performance

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

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

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

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

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



Statement of Faith

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

UK ministry – the big picture

The nature of our ministry has remained unchanged. We are firmly based in the poorer parts of London and major UK towns and cities, and serve people in all four home nations, with HelpCentres in Cardiff, Belfast and Glasgow. For easy reference, the map overleaf shows the whereabouts of our full-time HelpCentres in the UK, and lists HelpCentres by region. The HelpCentres are located in the more challenged city centres and secondary high streets, with high footfall and good public transport. We find that these are most productive for our

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

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

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

The full-time HelpCentres are all good quality properties, following refurbishment, with suitably sized auditoria for our congregations, meeting rooms, accommodation for our Children’s Biblical Centres, and office and ancillary space. Special Works operate part time from hired halls, hotels, community centres, schools and similar venues in areas where we are keen to expand our ministry.

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

Scotland

Glasgow

Northern Ireland

Belfast

North East England

Newcastle

North West England

Leeds

Liverpool

Manchester

Yorkshire and the Humber

Sheffield

Hull

East Midlands

Leicester

Nottingham

West Midlands

Birmingham Bullring

Birmingham Lozells

East England

Ipswich

Luton

Peterborough

Norwich

Watford

North London

Edmonton

Finsbury Park

Stamford Hill

Wood Green

East London

Hackney

Plaistow

Stratford

Ilford

Romford

Wales

Cardiff

Wrexham

South West England

Swindon

Bristol

Plymouth

South East England

Gravesend

Oxford

Southampton

West London

Hammersmith

Kilburn

Southall

Willesden Green

South London

Brixton

Catford

Croydon

Peckham

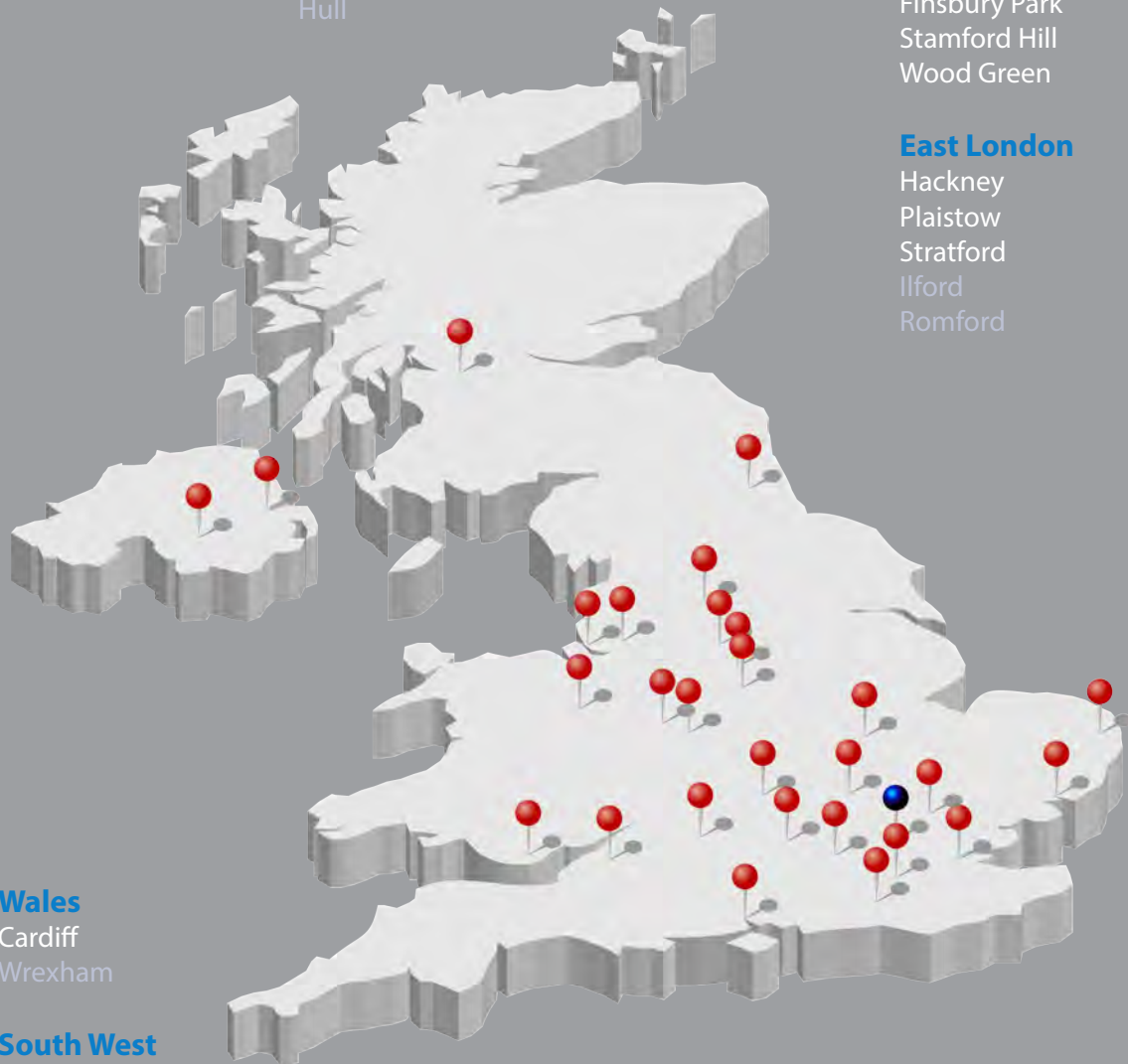
Tooting

Woolwich

Brixton Portuguese

Isle of Jersey

St Helier



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

During the year, major maintenance and improvement works were completed in Liverpool, with others to be completed in Luton and Nottingham. And, minor works were completed in Swindon, Finsbury Park, Stamford Hill, Willesden Green, Leeds and Plaistow.

UK ministry – services

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

Services vary in tone as well as topic throughout the week. For instance, on Mondays the ‘feel’ is that of a seminar, with a blend of education and a constructive, positive outlook on financial matters in the prayers. Tuesdays are different in that there’s

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

a sense of urgency, recognising that attendees may be in pain or have health problems that are restricting their lives, so the prayers are very immediate in content seeking God's power to free people from their health issues. Our Wednesday services focus on meditation and learning, and even the opening music is likely to be more serene. Strong prayers addressing deep-rooted problems are permitted in any of the services and are made at the pastor's discretion.

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

UK ministry – further activities

Breaking the Habit

This is a regular meeting for people wanting to overcome addictions, and during 2022/23 the meetings took place at the Finsbury Park HelpCentre

every Sunday afternoon. Family members who are affected by a loved one's addiction are also supported.

Children's Biblical Centres

Located at every full-time HelpCentre, the CBCs provided care for church attendees' children during services. All carers are DBS checked and have undertaken safeguarding training, with many also being trained first aiders. Combining the roles of a conventional Sunday school and a crèche, CBCs work with children and parents in an age appropriate manner, to help instil principles and values that will stand the youngsters in good stead throughout their lives.

Universal Teen Force

UTF is the follow-on group for 11 to 14 year olds, and is open to all. During 2022/23 it met twice weekly at the HelpCentres, seeking to provide a Christian environment in which the young people were encouraged to develop their talents and start preparing for adulthood. DBS checked advisors offer guidance and support, acting as mentors for the youngsters; and there are also fun activities,



NOTTINGHAM HELP CENTRE GRAND OPENING

competitions and initiatives. Open discussions help the young attendees to build their confidence and characters, and to develop the necessary tools for making the right decisions as they grow up.

Christian Books Plus

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

Delight Cafés

The three outlets reopened to the public during 2022 following the forced closure due to the pandemic – Finsbury Park in May, Leeds in July, and Peckham in August – and served members of the congregations with a selection of sandwiches, pastries, cakes and drinks before or after services.

Godllywood

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

Individual spiritual support

The UCKG's DBS checked pastors and Bishop provide one-on-one spiritual support for anyone who is deeply troubled, even to the extent of feeling



suicidal. Throughout 2022 and early 2023 people were welcome to drop in to our HelpCentres at any time, day and evening, for advice and solace.

Pilgrimages

Traditionally, the UCKG has organised occasional pilgrimages for its members to two destinations, Israel, and the replica Temple of Solomon in São Paulo, Brazil. The aim has been to help the pilgrims strengthen their faith and enhance their understanding of the Old and New Testaments of the Bible. We were fortunate enough to be able to run a trip to Israel in May 2022.

Prayer Group

This group is open to all UCKG HelpCentre members. It exists to coordinate consistent prayer for all of the church's general activities, including the services it holds, and to teach those who join the group how

to pray, and how to use prayer as a tool to overcome daily challenges. The group met either weekly or fortnightly in individual branches and gathered monthly for more experienced members to share their expertise and for everyone to bond. The group continued with its initiative for the branches' local communities, which involves the group praying for residents local to their branches and inviting all who desire to leave their prayer requests with the group to be prayed for throughout each month.

Faith-based special events

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

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

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

Community outreach

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

The Community Outreach department oversees the work of all the UCKG's



BISHOP JULIO MINISTERS BLESSINGS IN NORTH LONDON

community groups, working through in-branch volunteers based around the UK, and coordinated from the headquarters. One of our aims is to build relationships with local communities wherever there are UCKG HelpCentres, to ensure all are aware that we are available should assistance be needed. Regular meetings were held in the branches to review and progress current support projects.

Caleb Group

Open to over 55s from the general public and the church, this group seeks to bring a sense of belonging, and combat loneliness among older people in society. With nearly 400 members spread across 26 HelpCentres, the group held its regular social meetings on Sundays, while its volunteers visited care homes, residential homes and made home visits to socialise with and support older people.



SENIORS PAMPERING EVENT

Patient Care Group

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

Rescue of Dignity

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

Victory Youth Group

VYG is an important activity for the UCKG, since it is both a youth ministry and a lively open-to-all youth group, which speaks out on contemporary issues, encourages talent and achievement and serves its local communities. VYG is run at all full-time



HelpCentres, and has a national membership of over 1,200 14 to 25 year olds, who take part in thrice weekly meetings, where young people who are not of the church are also extremely welcome. It attracts youths who are ready to give up destructive lifestyles and helps them turn their lives around, in addition to the responsible young people who make up the majority of the membership. It attracts youths who are ready to give up destructive lifestyles and helps them turn their lives around, in addition to the responsible young people who make up the majority of the membership.

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

24 Hour helpline

This service continues its good work. UCKG pastors and volunteers operate shifts around the clock, providing practical and spiritual guidance to callers from any and every part of society. Anyone who is in despair and needs our support is most welcome to call us on 020 7686 6000.

In practice, most callers who need our help are not UCKG members, although the helpline also deals with general enquiries to the church. Callers in distress are either helped immediately by members of our team or referred to specialist organisations and other charities, the emergency services or the police.

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

Universal Access Point

Opened in early 2022 to replace our training centre at the Rainbow Theatre, Finsbury Park, the UAP is designed to help people to access trustworthy source of emergency aid and advice on matters ranging from homelessness to financial issues. Significant time is spent every year establishing links with organisations and local councils inside and outside the capital so that we can provide people with the help they need. Our role is to refer and signpost people as well as offering

one-to-one sessions with information, advice, and guidance; we listen to people's needs and then point them in the right direction to make sure they get the help they are looking for. Opening hours are Monday to Friday 9am – 5pm.

Soup kitchens

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

Food banks

Having started this service providing bags of food supplies to families in need during the pandemic, we were able to expand the service further to another location during the year. The new food bank provision opened in



FOOD BANK SERVING THE COMMUNITY

the Hammersmith HelpCentre. This service is now available in 14 locations nationwide.

UCKG HelpCentre members at each location continue making generous donations of supplies, although we now count on donations from others to maintain this service. We actively seek new donors to meet the increasing need for this service nationwide.

Night Angels

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

Overseas mission

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

In past years we have supported sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong and New Zealand by means of loans enabling them to further spread the Gospel. A new loan was made to our sister church in Portugal (see Note 11) in the 2022/23 financial year towards the acquisition of a property in Israel to support the on-going work of spreading the gospel. Repayment of all loans that have not previously been

fully impaired is continuing. (More information is given in Note 11). Part of our support for these sister churches is that loan repayment periods can be lengthy and are agreed in consultation with the relevant sister church to provide flexibility in its development. Further information on the above can be found in notes 11 and 22 of the financial statements.

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

Ukraine totalling £42,027 (2022: £nil). Further details of transactions with sister churches can be found in Notes 11 and 22.

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

Public Benefit

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

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



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

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

Fundraising

The charity did not take part in any restricted fundraising activities in the financial year ending 28 February 2023, although grants of £18,648 were received from various third party funders to be spent on our soup kitchens/food banks operating from various branches within the UK.

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

There are policies and procedures in place, and all fundraisers are trained to ensure that vulnerable people and general members of the public are not



put under any pressure to donate in the course of our fundraising activities.

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

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

TRUSTEES' REPORT

Structure, governance and management

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

Objectives of the charity

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

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

which are presented as programme related investments in the balance sheet.

Our board structure

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

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

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

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

Appointment of trustees

As stated above, the charity is governed by our constitution. Details of the trustees who served during the 2022/23 financial year and those who were in post at the date of this report are set out on page 7.

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

Induction and training of trustees

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

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

The trustees' responsibilities

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

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

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

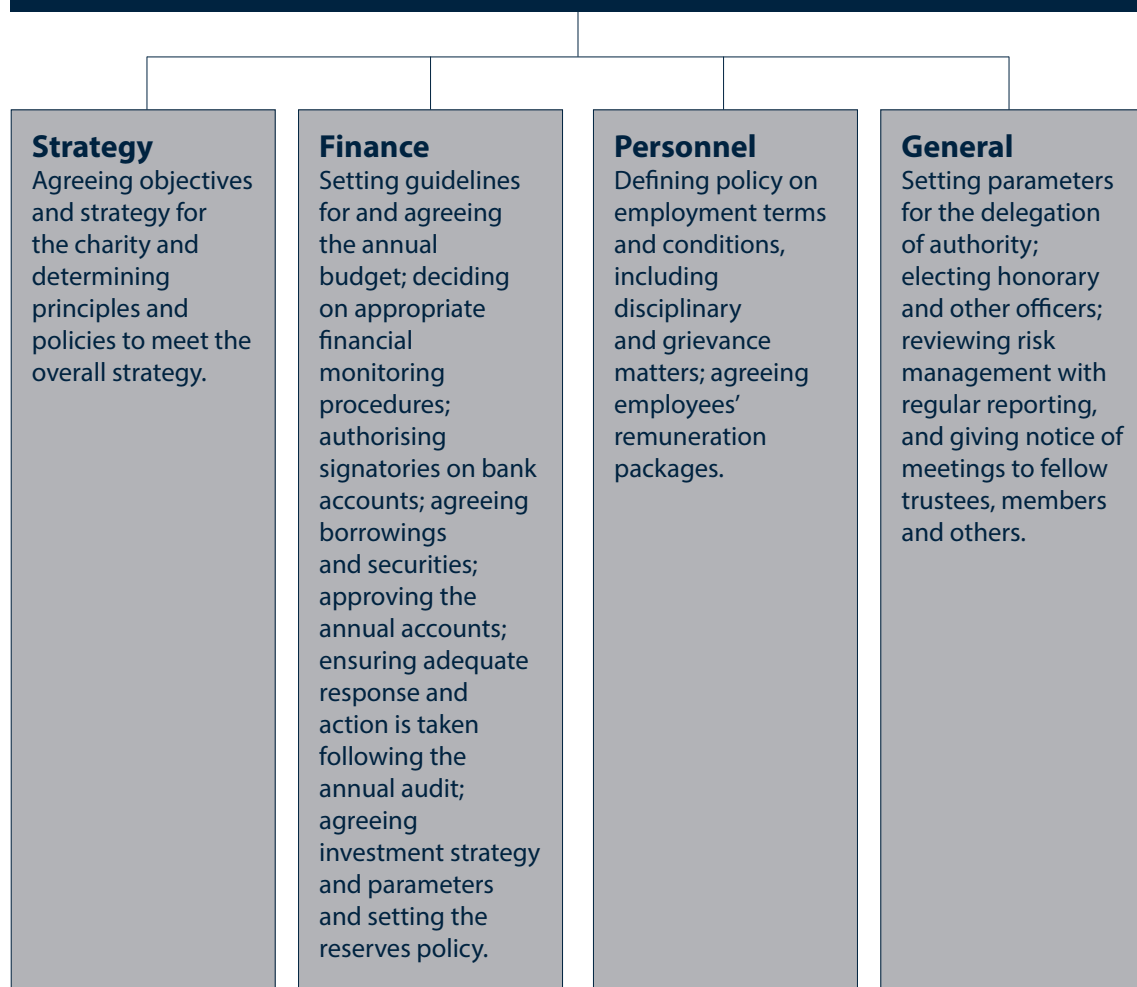
The trustees are responsible for the keeping of proper accounting records that disclose the financial position of the charity and the group with reasonable accuracy at any time, and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports)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

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

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

BOARD OF TRUSTEES

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



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

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

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

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

Power of attorney

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

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

Spiritual and administrative structures

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

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

The role of pastor

Both men and women can become

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

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

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

Each branch church (which is also called a UCKG HelpCentre) is run

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

Training of pastors

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

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

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

Volunteer support

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

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

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

Risks and uncertainties

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

Our formal risk assessment process, which identifies the UCKG's key operational and financial risks, is documented. During either 2022/2023

or the previous financial year, policies were updated in relation to contingency plans on safeguarding, financial crime, health and safety and other key areas, to ensure compliance with statutory requirements. While no high level risks were identified, we would briefly mention data protection and public perceptions of the charity.

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

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

courteously and promptly and are resolved. That stated, we consider that we are only at low risk on this score, but keep this under review.

The charity does not currently receive any significant government grants, although we received a total of £2,250 (2022 £11,721) local government grants for two (2022 two) of our Soup Kitchens/Food Banks. Our main income is therefore from service donations. This was not seen as a high level risk in 2022/23 as we have a large loyal following both online and in person, are spread widely across the UK and continue to open new branches to meet the need for HelpCentres nationwide.

TRUSTEES' REPORT

Financial review

The Group and Charity Statements of Financial Activities for the year are set out on pages 49 and 50 respectively. The group's income during the year amounted to £15,597,283 (2022: £15,390,676) of which £11,990,062 (2022: £11,893,512) represented donations from church services. The net movement in funds amounted to £1,982,134 (2022: £2,049,352) resulting in total fund balances carried forward of £63,619,630 (2022: £61,637,496).

Income

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

Expenditure

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

Approximately 98% (2022: 98%) of our expenditure is related to charitable activities with the balance being attributed to the costs of raising funds. A detailed analysis of expenditure is given in note 5. Staff related costs amounted to 35% (2022: 34%) of

expenditure. Our staff are an invaluable resource and central to the way in which our aims and objectives are delivered and supported.

Balance sheet

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

Reserves policy

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

The total unrestricted net assets at the year-end were £63,532,339 (2022: £61,616,873). Of this amount, £42,717,551 (2022: £42,699,982), is represented by fixed assets held for charitable use, principally our freehold and leasehold HelpCentre properties. The net book value of the church's tangible fixed assets represented by freehold property is

£40,875,152 (2022: £40,667,068), see note 10. The church also continues to make loans to sister churches, as programme related investments in line with our charitable objectives, so that they may spread the Gospel message. As a result, these funds are not freely available, as the loans are repayable by instalments over a period of time. These programme related investments totalled £6,787,631 (2022: £3,803,456) see note 11. As at 28 February 2023 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £14,274,966 (2022: £15,401,197). Restricted reserves are detailed in Note 19.

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

The board of trustees believes that it is appropriate to maintain reserves at a level of between three and four months of budgeted unrestricted expenditure, (£4,100,000) principally through voluntary income and fundraising activities. This is considered to be enough to cover the church's immediate working capital and capital expenditure requirements, and to meet our commitments, and seasonal fluctuations in our budgeted

income and expenditure. We currently hold more than this amount, which is available for property acquisitions, refurbishments, community works and the continuing expansion of our work.

The reserves policy is to maintain at least £4,100,000 of free reserves over the medium term.

Investment policy

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

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

TRUSTEES' REPORT

Plans for future periods

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

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

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

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

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

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

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

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

Auditor

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

Statement as to disclosure of information to auditor

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

Approved by order of the trustees on 18 December 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'A. Tung de Medeiros', written in a cursive style.

Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'charity') and its subsidiary (the 'group') for the year ended 28 February 2023 which comprise the Group and Charity Statements of Financial Activities, the Group and Charity Balance Sheets, the Group and Charity Statements of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 28 February 2023 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

In relation to fraud, the objectives of our audit are to identify and assess

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

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

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

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

As a result of these procedures we

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

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

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

to donation income and performing analytical procedures in relation to donation income.

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

Use of our report

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

RSM UK Audit LLP

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

Date: 20 December 2023

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

FINANCIAL STATEMENTS

VOLUNTEERS' JOY AT FUNDRAISING DRIVE



FINANCIAL STATEMENTS

Group statement of financial activities

for the year ended 28 February 2023

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

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 28 February 2023

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

FINANCIAL STATEMENTS

Group and charity balance sheets

28 February 2023

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

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



Audrey Tung de Medeiros
Chair of Trustees

FINANCIAL STATEMENTS

Group statement of cash flows

for the year ended 28 February 2023

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

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 28 February 2023

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

FINANCIAL STATEMENTS

Principal accounting policies

Basis of accounting

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

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

The consolidated financial statements incorporate those of UCKG HelpCentre and Liberty Radio Limited. All financial statements are made up to 28 February 2023. All intra-group transactions, balances and unrealised gains/losses on transactions between group entities are eliminated on consolidation.

Going concern

The group has prepared detailed budgets and cash flow forecasts which indicate that the group has sufficient resources to meet its liabilities as they fall due and on this basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis. In spite of the current economic climate and the cost of living crisis, the Trustees are satisfied that there has been no impact on the ability of the group to continue as a going concern, and that no material uncertainties have been identified in this regard.

The financial statements are presented in sterling (unless otherwise stated), which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest £1.

Early adoption of Charities SORP (FRS 102)

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

Tangible fixed assets and depreciation

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

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

Programme related investments

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

Impairments

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

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

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

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

Income

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

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

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

Volunteers and donated services and assets

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

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

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

Expenditure

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

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

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

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

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

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

Irrecoverable VAT

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

Leases

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

Foreign currencies

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

Stock

Stock is valued at the lower of cost and estimated selling price, less costs to sell. Stock primarily comprises books for resale.

Funds

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

Cash and cash equivalents

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

Financial instruments

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

Financial assets

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

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

Financial liabilities

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

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

Provisions

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

Critical accounting estimates and areas of judgement

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

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

A dilapidations provision is also held relating to the estimated cost of repairs to a number of leasehold premises at the end of their leases, where the anticipated future costs can be estimated reliably and the likelihood of the costs being incurred is considered probable. A provision of £542,000 (2022: £487,200) is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

FINANCIAL STATEMENTS

Notes to the financial statements

for the year ended 28 February 2023

1 INCOME FROM DONATIONS – GROUP AND CHARITY

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

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

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

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

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

3 INCOME FROM INVESTMENTS – GROUP

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

INCOME FROM INVESTMENTS – CHARITY

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

4 OTHER INCOME

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

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP

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

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY

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

5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY

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

6 EXPENDITURE ON RAISING FUNDS GROUP AND CHARITY

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

7 EMPLOYEES GROUP AND CHARITY

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

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

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

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

The total employee benefits received (including employer's national insurance and employer's pension payments) of the 4 pastoral staff / employees and 5 trustees (2022: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £169,737 (2022: £174,285). 2 of the pastoral staff included within key management (2022: 2 pastoral staff) are provided accommodation within the church property.

8 TRUSTEES' REMUNERATION

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

The spouse of one trustee, Audrey Tung de Medeiros (2022: one trustee) received £29,520 for administrative and pastoral duties (2022: £28,800). These payments were made according to a provision stated in the Charity's constitution.

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

During the year, no trustees (2022: none) were reimbursed travel or incidental expenses incurred in respect of their services.

9 TAXATION

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

10 TANGIBLE FIXED ASSETS – GROUP

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Plant and machinery £	Office and computer equipment £	Furniture and fittings £	Total £
Cost							
1 March 2022	52,775,239	3,964,869	377,073	155,650	1,866,976	320,464	59,460,271
Additions	1,084,560	170,347	35,971	-	53,093	55,535	1,399,506
Disposals	-	(73,842)	(14,098)	-	-	-	(87,940)
28 February 2023	53,859,799	4,061,374	398,946	155,650	1,920,069	375,999	60,771,837
Depreciation							
1 March 2022	12,108,171	2,219,717	357,702	118,125	1,709,391	247,183	16,760,289
Charged in year	876,476	320,909	21,133	37,525	87,583	38,311	1,381,937
Disposals	-	(73,842)	-	-	-	(14,098)	(87,940)
28 February 2023	12,984,647	2,466,784	378,835	155,650	1,796,974	271,396	18,054,286
Net book value							
28 February 2023	40,875,152	1,594,590	20,111	-	123,095	104,603	42,717,551
28 February 2022	40,667,068	1,745,152	19,371	37,525	157,585	73,281	42,699,982

The trustees are of the opinion that the market value of properties at 28 February 2023 would significantly exceed the net book values included in the financial statements, but they are unable to quantify this excess in the absence of a professional valuation, the costs of which are not considered justifiable in view of the charity's intention to retain ownership of its existing properties for the provision of church services for the foreseeable future.

The net book value of motor vehicles for both the group and the charity includes £21,728 (2022: £nil) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £7,243 (2022: £nil).

TANGIBLE FIXED ASSETS – CHARITY

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

11 PROGRAMME RELATED INVESTMENTS

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

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

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

12 TRADING SUBSIDIARY

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

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

A summary of the trading results for the year ended 28 February 2023 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

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

27 Properties Limited (Company Registration no. 08788057) is also a wholly owned subsidiary of the charity and is incorporated in England and Wales and is dormant. Its net assets at 28 February 2023 and 28 February 2022 were £1.

13 DEBTORS

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

14 CREDITORS: amounts falling due within one year

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

15 CREDITORS: amounts falling due after more than one year

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

16 PROVISIONS FOR LIABILITIES

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

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

17 FINANCIAL INSTRUMENTS

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

18 LEASE COMMITMENTS

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

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

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

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

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

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

19 RESTRICTED FUNDS - GROUP AND CHARITY

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

The Media Sponsorship fund is a specific appeal to support the TV and radio programmes and church publications. These monies have been fully spent for the 2022-23 financial year.

19 RESTRICTED FUNDS - GROUP AND CHARITY (continued)

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

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

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

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

The Community Outreach funds are grants received towards the running of Soup Kitchens and Food Banks in our various branches. These monies were partly spent in the 2022-23 financial year and the remaining £19,272 will be utilised in the 2023-24 financial year.

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

20 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

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

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

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

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

21 ANALYSIS OF CHANGES IN NET DEBT

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

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

22 RELATED PARTY AND SISTER CHURCH TRANSACTIONS

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

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

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

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

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

RELATED PARTIES

During the year the charity has purchased advertising services of £228,000 (2022: £228,000) from its trading subsidiary Liberty Radio Limited and has recharged £157,420 in relation to rent, staffing and other costs (2022: £143,874). In addition, Liberty Radio made a distribution of £115,757 to the charity during the year (2022: £nil). At the year-end there is a balance outstanding of £49,308 owed to the charity by its trading subsidiary (2022: £nil). During the year the charity purchased £nil (2022: £110,550) of programmes and advertisements from Record TV Network Limited. Since the end of June 2021, Record TV Network is no longer operating in the UK. As a result, there is a balance outstanding of £nil owed by the charity to Record TV Network Limited at the year-end (2022: £nil). Other than set out above, there are no relationships between Record TV Network and either the charity or Liberty Radio Limited. This disclosure is made purely in the interests of transparency.

Bishop Alvaro Alves de Lima Junior, the Bishop in charge of the UK up until 05 May 2021 and Bishop Tiago de Jesus Silva Marques, the Bishop in charge of the UK from the 06 May 2021 are also overseeing the sister church UCKG Help Centre Limited, Ireland. The transactions between the charity and the sister church in Ireland are as follows: Repayments of the loan made during the year were £102,975 (2022: £102,449). Interest incurred on the loan in 2023 was £17,595 (2022: £18,359). The amount outstanding at the year-end is as shown above.

Bishop Alvaro Alves de Lima Junior up until the 05 May 2021 and Bishop Tiago de Jesus Silva Marques from the 06 May 2021 up until 06 January 2023 have also been overseeing the sister churches in the continent of Asia and the region of Oceania. Donations given to sister churches in East Timor, India and South Korea are detailed above. In addition, on-going loans with the sister churches in Hong Kong and New Zealand had repayments made during the year of £13,763 (2022: £40,800) and £131,940 (2022: £119,930) respectively and incurred interest of £nil (2022: £136) and £11,186 (2022: £12,262). The amounts outstanding at the year-end for both loans are as shown above.

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

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

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

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

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

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

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THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD

England & Wales - Charity number 1043985

Accounts



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**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2021/22

OVERVIEW

OVERVIEW

Introduction

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

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

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

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

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

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

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

Press officer

020 7686 6033
press@uckg.org

Management accountant

020 7686 6006 ext 6121
audit@uckg.org

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Statement from the Bishop in Charge and the Chair of Trustees

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

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

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

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

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

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

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

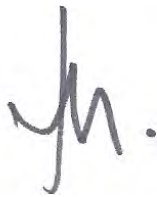
Some give their time in cooking for our soup kitchens or helping at our food banks. Others choose to help as

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

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

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

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



Tiago de Jesus Silva Marques
Bishop in Charge

21 December 2022



Audrey Tung de Medeiros
Chair of Trustees

21 December 2022

OVERVIEW

Legal and administrative information

CHARITY NAME

The Universal Church of the Kingdom of God

CHARITY REGISTRATION NUMBER

1043985

REGISTERED OFFICE & HQ

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

TRUSTEES

Audrey Tung de Medeiros
(Chair)

Daniel Guerrero
(Honorary Secretary)

Rui da Cunha Silva
(Honorary Treasurer)

Guilherme Eduardo Higuchi Munhoz

Aline de Sousa Assis Munhoz

BISHOP IN CHARGE

Tiago de Jesus Silva Marques

GENERAL MANAGER

Raphael Lucas Magalhães

HEAD OF FINANCE

Vani Chinapyel

COMMUNITY OUTREACH MANAGER

David Nzuruba

BANKERS

Barclays Bank plc

Charities Team
PO Box 544
54 Lombard Street
London EC3V 9EX

SOLICITORS

Howard Kennedy LLP

No. 1 London Bridge
London SE1 9BG

AUDITOR

RSM UK Audit LLP

Statutory Auditor
The Pinnacle
170 Midsummer Boulevard
Milton Keynes MK9 1BP

OVERVIEW

Objectives and activities

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

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

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

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

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

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

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

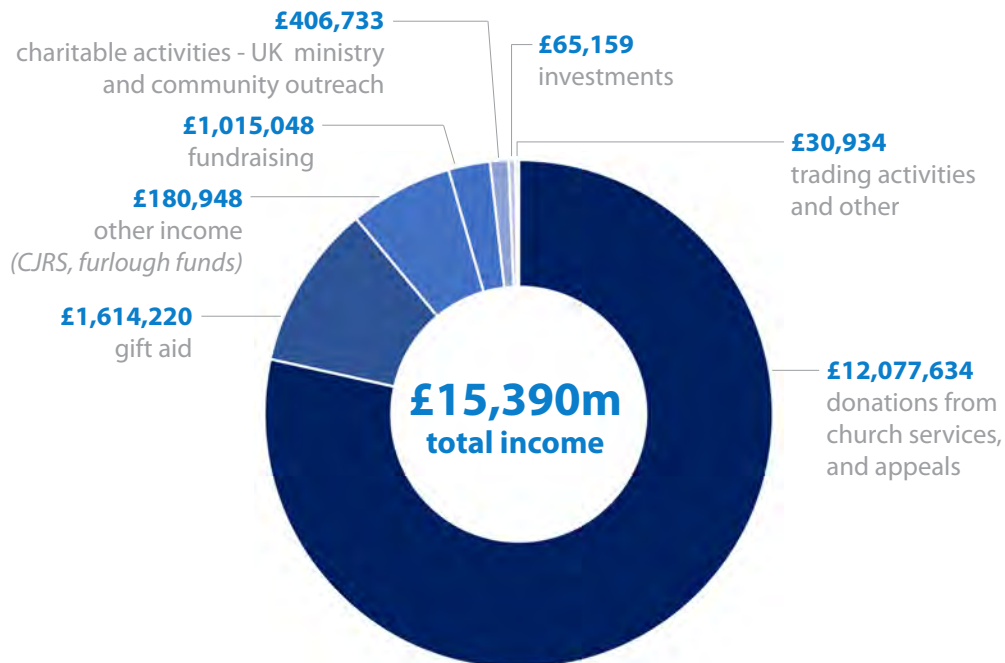
In fact, the French proverb, *plus ça change...* could have been written to reflect the UCKG's approach to our objectives, for turbulent as things are, our commitment to meeting those objectives remains as strong as ever, and deepens.



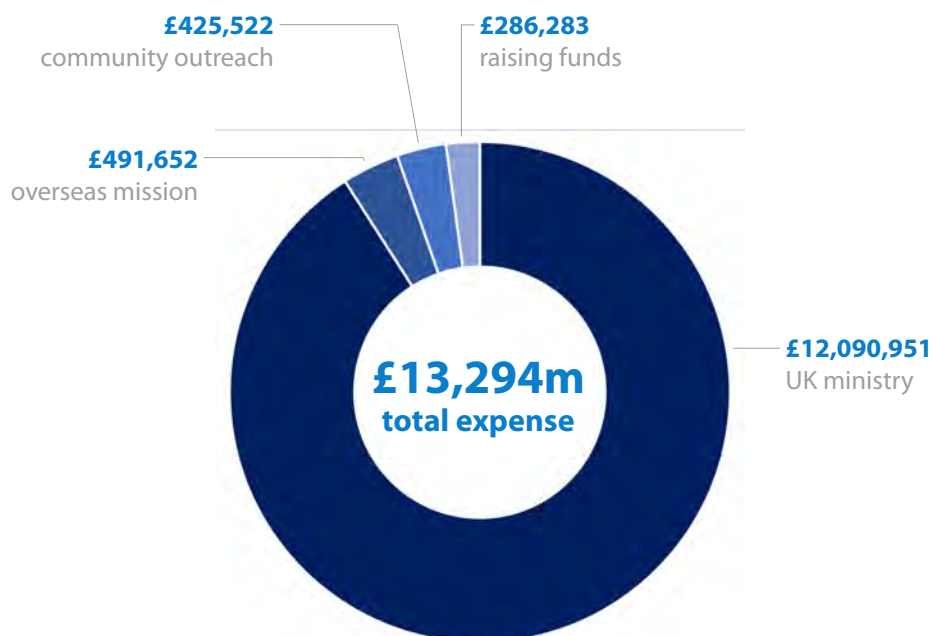
OVERVIEW

Resources and benefits

Our income



How funds were used



HelpCentres in the UK at the year end



34

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



12

part-time/temporary locations open several days a week²

People serving in the UK at the year end



56

pastors and the Bishop in Charge serving full-time



28

assistant pastors serving full-time



127

workers in administrative and various support roles



56

wives of pastors and the bishop supporting the ministry



696

volunteers assisting with church services and advice sessions



920

volunteers helping with local community activities

Key benefits delivered and help provided during the period



5,460

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



944,884

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



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



564

individuals were baptised in water and started their journey to salvation³



12,932

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

Key benefits delivered and help provided (continued)



9,520

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



1,629

members of the public called the helpline for the first time



2,255

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

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

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

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

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

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

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



247

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



186

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



154

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



100

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



32

members of the general public called enquiring about baptism in water

Key benefits delivered and help provided (continued)



3,938

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



592

hours of community events were held during the year



8

soup kitchens providing soup and simple meals weekly were in operation during the period⁴



13

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



1,290

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



152

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

Social media presence



3m

people follow our Facebook @UniversalChurchUK



16,800

people follow our Instagram @universalchurchuk



16,000

people subscribe to our YouTube channel UCKGTV



8,081

people follow our Twitter @TheHelpCentre

footnotes

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

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

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

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

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

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

OVERVIEW

Highlights from 2021/22



March 2021

CBC Give Warmth Appeal (Phase 1)

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

V-Day 2021

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

April 2021

PCG Give Warmth Appeal (Phase 1)

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

benefitted 697 NHS staff.

May 2021

Cook Out to Reach Out

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

Glasgow Grand Opening

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





June 2021

Marriage Celebration

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

Caleb Over 55's Revival Day

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

Night of Power

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

Do You See Me Now?

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

with members sharing their life transformation stories with the crowd encouraged



everyone saying no to negative thoughts.



July 2021

Pop-up Vaccination Centre at the Catford HelpCentre

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

Woolwich Grand Opening

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

August 2021

Exchange Your Tears

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

Be Transformed UTF Graduation Event

UTF hosted its annual Graduation Day, welcoming

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

Crusade of Faith and Miracles

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



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

October 2021

The Last Door Event

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



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

PCG Blood Donation Drive

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

September 2021

Catford Pop-up Vaccination Centre Reprise

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

Liberty Event

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





October 2021

The Last Door Event

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

Night Vigil of the Chosen

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

Wake Up Night Vigil

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

November 2021

Life's Worth Living Football Match

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

members of the Metropolitan Police force. The event continued



promoting the fact that young people don't need to



head down the wrong path in life.

Let There Be Light

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

December 2021

CBC Give Warmth Appeal (Phase 2)

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

PCG Give Warmth Appeal (Phase 2)

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

December 2021

Liverpool Grand Opening

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

Give Warmth Winter Coat Appeal

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

Christmas Lunch

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

New Year's Eve Nilg Vigil

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

January 2022

Great Distribution of the Blessed Oil from Mount Hermon

Anointing with oil has been used for thousands of years



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



February 2022

The V-Day of Vision

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

Caleb Games Day 2022

A games day for the over

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

UCKG Tooting Local Liberty Event

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

TRUSTEES' REPORT



TRUSTEES' REPORT

Achievements and performance

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

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

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

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

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



Statement of Faith

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

we satisfied all necessary requirements to:

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

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

UK ministry – the big picture

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

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

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

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

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

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

Scotland

Glasgow

Northern Ireland

Belfast

North East England

Newcastle

North West England

Leeds

Liverpool

Manchester

Yorkshire and the Humber

Sheffield

Hull

East Midlands

Leicester

Nottingham

West Midlands

Birmingham Bullring

Birmingham Lozells

East England

Ipswich

Luton

Peterborough

Norwich

Watford

North London

Edmonton

Finsbury Park

Stamford Hill

Wood Green

East London

Hackney

Plaistow

Stratford

Ilford

Romford

Wales

Cardiff

Wrexham

South West England

Swindon

Bristol

Plymouth

South East England

Gravesend

Oxford

Southampton

West London

Hammersmith

Kilburn

Southall

Willesden Green

South London

Brixton

Catford

Croydon

Peckham

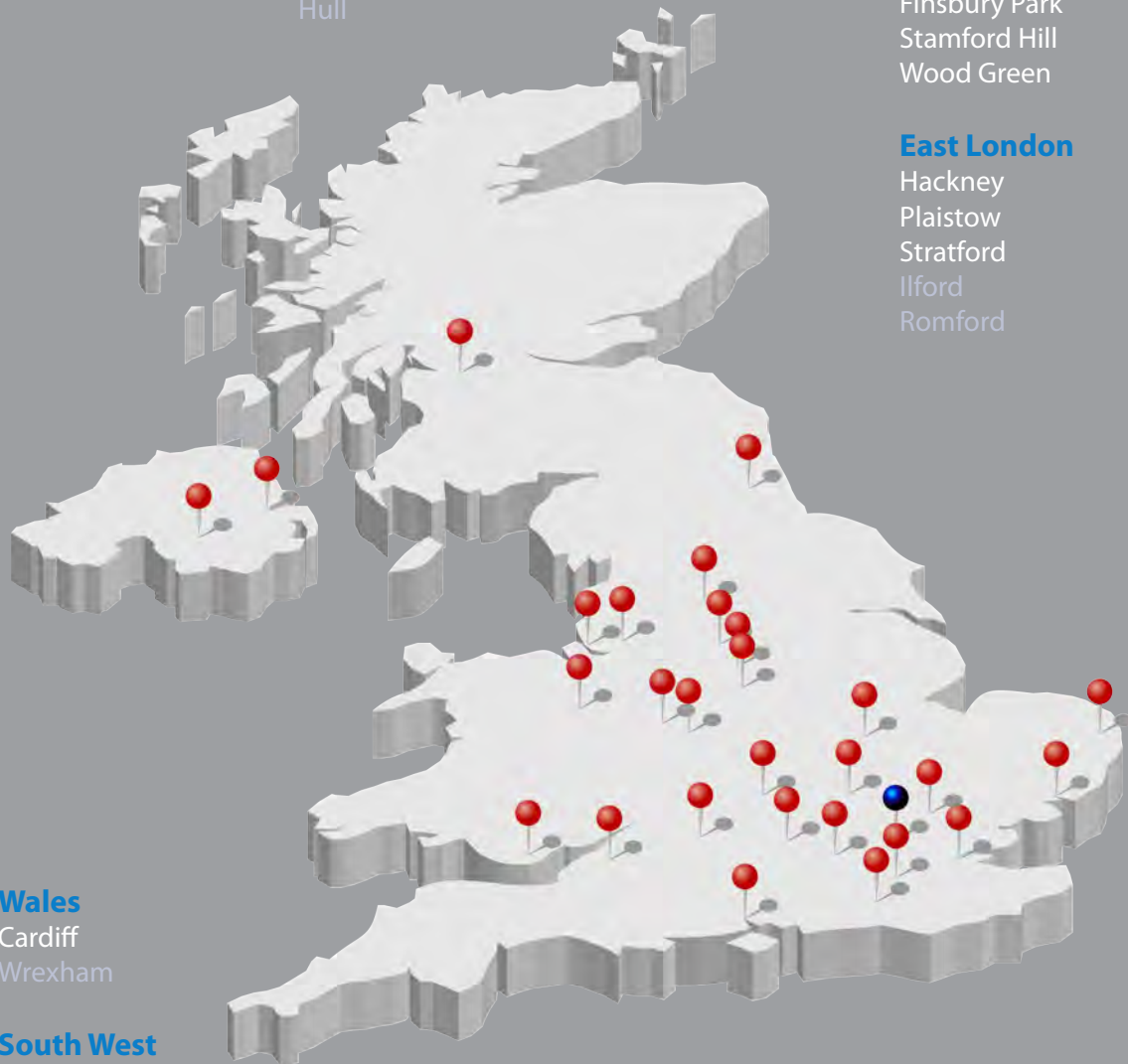
Tooting

Woolwich

Brixton Portuguese

Isle of Jersey

St Helier



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

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

During the year, major maintenance

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

UK ministry – services

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

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



LET THERE BE LIGHT EVENT, FINSBURY PARK HELP CENTRE

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

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

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

UK ministry – further activities

Breaking the Habit

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

Children's Biblical Centres

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

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

Universal Teen Force

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

Christian Books Plus

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

Delight Cafés

The three outlets, in the Finsbury Park, Peckham and Leeds HelpCentres, remained closed during 2021 and early 2022 due to the pandemic. The Finsbury Park outlet reopened in May 2022, Leeds in July and Peckham in August.

Godllywood

This is a dedicated women's ministry, led by the wives of UCKG pastors and

bishops on the basis of faith. While it started as a closed group, with membership by invitation only, it has developed and widened its net so that it is open to all women. It meets every two months in Finsbury Park and encourages members to establish and maintain strong self-esteem and become women of God.

Individual spiritual support

The UCKG's DBS checked pastors and Bishop provide one-on-one spiritual support for anyone who is deeply troubled, even to the extent of feeling suicidal. Throughout 2021 and early 2022 people were welcome to drop in to our HelpCentres at any time, day and evening, for advice and solace.

Pilgrimages

Traditionally, the UCKG has organised occasional pilgrimages for its members to two destinations, Israel, and the replica Temple of Solomon in



São Paulo, Brazil. The aim has been to help the pilgrims strengthen their faith and enhance their understanding of the Old and New Testaments of the Bible. Flight restrictions due to the pandemic prevented the organisation of pilgrimages during 2021 and early 2022.

Prayer Group

This group is open to all UCKG HelpCentre members. It exists to coordinate consistent prayer for all of the church's general activities, including the services it holds, and to teach those who join the group how to pray, and how to use prayer as a tool to overcome daily challenges. The group met either weekly or fortnightly in individual branches and gathered monthly for more experienced members to share their expertise and for everyone to bond. The group also introduced a novel initiative for the branches' local communities, which involved the group praying for residents local to their branches and inviting all who desired to leave their prayer requests with the group to be prayed for throughout each month.

Faith-based special events

The UCKG traditionally holds occasional large scale special events for people who want to deal with their problems through faith, hiring football stadiums or other capacious venues. Such events were banned in order to reduce the transmission of COVID-19, and so we turned to the internet to deliver this programme virtually for a while, relying on our adaptability and readiness to adopt new ways of working to ensure that we continued to meet our purpose.



The situation for 2021/22 was that we were able to hold many large scale focussed events at our headquarters and various HelpCentres around the country to good effect.

Community outreach

The UCKG HelpCentre has always been powerfully motivated to help people in need, as well as sharing the good news of the gospel with all who will listen. On a practical level we operate community outreach groups, which cater to different demographics, in order to care for, support and encourage people at every stage of life.

The Community Outreach department oversees the work of all the UCKG's community groups, working through in-branch volunteers based around the UK, and coordinated from the headquarters. One of our aims is to build relationships with local communities wherever there are

UCKG HelpCentres, to ensure all are aware that we are available should assistance be needed. Weekly meetings were held in the branches to review and progress current support projects.

Caleb Group

Open to over 55s from the general public and the church, this group seeks to bring a sense of belonging, and combat loneliness among older people in society. With over 300 members spread across 23 UCKG HelpCentres, the group held its regular social meetings on Sundays, while its volunteers visited care homes, residential homes and made home visits to socialise with and support older people.

Patient Care Group

The PCG volunteers are baptised UCKG church members who make visits and provide emotional support

to those who are unwell in hospitals, hospices and at home. Their care extends especially to patients who are without family and close friends, who may or may not be church members or attendees. The group meets weekly in our branches and also runs up to four events a year, all of which are based on topics concerning taking good care of oneself. The group consists of close on 300 volunteers.

Rescue of Dignity

ROD is our prison outreach ministry. Its 100+ volunteers, who are baptised UCKG church members, provided support for remand and sentenced prisoners through letter writing and visits. Over the year, they helped several individuals deal with both practical and spiritual issues and prepared them for a better way of life on release. Support was also provided for inmates' families who were affected by the incarceration, with ROD holding two events in the year for such families. In a compassionate touch, the group arranged the provision of essentials to newly-released inmates on different occasions and also the donation of gifts to the children of inmates.

Victory Youth Group

VYG is an important activity for the UCKG, since it is both a youth ministry and a lively open-to-all youth group, which speaks out on contemporary issues, encourages talent and achievement and serves its local communities. VYG is run at all full-time HelpCentres, and has a national membership of over 1,200 14 to 25 year olds, who take part in thrice weekly meetings, where young people who are not of the church are



also extremely welcome. It attracts youths who are ready to give up destructive lifestyles and help them turn their lives around, in addition to the responsible young people who make up the majority of the membership.

The group provides a familiar base to which youths can turn for practical, moral and ethical advice, mentoring and guidance, as well as a lot of fun. They are all encouraged to be the best they can be, to work and study hard and become exemplary citizens.

24 Hour helpline

This service continues its good work. UCKG pastors and volunteers operate shifts around the clock, providing practical and spiritual guidance to callers from any and every part of society. Anyone who is in despair and needs our support is most welcome to call us on 020 7686 6000. In practice, most callers who need our help are not UCKG members, although the helpline also deals with general enquiries to the church. Callers in distress are either helped immediately by members of our team or referred to specialist organisations and other charities, the emergency services or the police.

Universal Access Point

Opened in early 2022 to replace our training centre at the Rainbow Theatre, Finsbury Park, the UAP is designed to help people to access trustworthy source of emergency aid and advice on matters ranging from homelessness to financial issues. We spent some time during the year establishing links with organisations and local councils inside and outside

the capital so that we can provide people with the help they need. Our role is to refer and signpost people as well as offering one-to-one sessions with information, advice, and guidance; we listen to people's needs and then point them in the right direction to make sure they get the help they are looking for. Opening hours are Monday to Friday 9am – 5pm.

Soup kitchens

Initially set up at the Catford HelpCentre, this service providing soup and simple meals to people who are hungry and/or homeless on a weekly basis, expanded during the pandemic to a number of HelpCentres nationwide.

In this financial year we added three more locations to our soup kitchens network with the opening of soup kitchens in the Manchester, Glasgow and Peterborough HelpCentres, making it a total of eight locations nationwide.

Food banks

Having started this service providing bags of food supplies to families in need during the pandemic, we were able to expand the service further to another eight locations during the year. The new food bank provisions opened in the Stratford, Tooting, Sheffield, Nottingham, Birmingham (Bullring & Lozells), Newcastle and Wood Green HelpCentres. This service is now available in 13 locations nationwide.

UCKG HelpCentre members at each location continue making generous donations of supplies, although we

now count on donations from others to maintain this service. We actively seek new donors to meet the increasing need for this service nationwide.

Night Angels

Night Angels are UCKG volunteers, who have been visiting the homeless on the streets across the UK since 2012, bringing gifts of hot food, blankets and other essentials such as toiletries, and giving words of comfort where that is welcome. Night Angels also assist people leaving clubs and such late at night, who appear at times to be the worse for alcohol and/or drugs.

Overseas mission

The UCKG consistently maximises the donations we receive by applying them to the work of helping church members and those in need in the UK, and in sister churches overseas, so that people gain the support they need to turn their lives around.

In past years we have supported sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong and New Zealand by means of loans

enabling them to further spread the Gospel. Repayment of all loans that have not previously been fully impaired is continuing, apart from the loan to Belgium of £641,538 which was impaired and the loan to Tanzania of £350,434 which was converted into a donation, both in the previous financial year. (More information is given in Note 11). Part of our support for these sister churches is that loan repayment periods can be lengthy and are agreed in consultation with the relevant sister church to provide flexibility in its development. Further information on the above can be found in notes 11 and 22 of the financial statements.

During the 2021/22 financial year we have helped with the subsistence expenses of the sister church in Greece with donations totalling £87,481, (2021: £126,359), and have given £60,600 (2021: £87,550) towards the ongoing subsistence of our sister church in Dubai, and a further £55,385 (2021: £56,000) to South Korea to help with subsistence costs. Ongoing subsistence of £54,710 (2021: £56,222), £109,090 (2021: £131,253)



and £40,567 (2021: £34,650) respectively, was provided for the development of sister churches in Cyprus, East Timor and Malta. Donations of £nil (2021: £9,065), £22,981 (2021: £7,000), £nil (2021: £2,842) and £38,340 (2021: £nil) were provided for our sister churches in Indonesia, Israel, Malaysia and India, and some computer/camera equipment worth £1,707 (2021: £nil) was sent to our sister church in Papua New Guinea. Further details of transactions with sister churches can be found in Notes 11 and 22.

Depending on the level of available reserves and the nature of the projects, we will continue to help further the Christian faith through our sister churches overseas.

Public Benefit

The trustees confirm that they have had due regard to the public benefit guidance published by the Charity Commission, and are satisfied that the activities described and listed in the Trustees' Report are beneficial to the public at large.

The UCKG provides activities that are designed to help individuals of all ages and from all backgrounds, to get closer to God and thereby live more fulfilled lives, while also addressing immediate needs. Activities are provided free of charge and are made accessible to everyone through extensive publicity via TV, radio, billboards, magazines, newspapers, social media and by word of mouth.

Increasing personal confidence is at the heart of all the activities we provide. This helps people to find employment; contributes to good mental, physical and spiritual wellbeing; helps to resolve personal and family conflicts; and encourages people to have a more positive outlook on life, as well as providing solace and purpose.

As Christian values are applied by those who attend UCKG HelpCentres, this in turn generates the wider public benefit of an improved and improving society. Prior to the pandemic, the UCKG was very active in visiting people in hospitals, prisons or who were otherwise housebound,



CHRISTMAS LUNCH, FINSBURY PARK HELP CENTRE

providing support and comfort, and ran an extensive programme of faith-led and community-oriented activities. All this has now largely been resumed. An important element of our community work, which grew up out of the pandemic, comprises the soup kitchens and food banks which are now run in most of our full-time branches.

Fundraising

The charity did not take part in any restricted fundraising activities in the financial year ending 28 February 2022, although grants of £35,183 were received from various third-party funders to be spent on our soup kitchens/food banks operating from various branches within the UK.

During this financial year our fundraising was through online platforms such as Just giving and also through traditional door to door,

store collections and Christmas Carol singing.

There are policies and procedures in place, and all fundraisers are trained to ensure that vulnerable people and general members of the public are not put under any pressure to donate in the course of our fundraising activities. Fundraisers are then monitored closely by both the Fundraising Department head office as well as the local branch's fundraising coordinators to ensure that what was instructed in the training is correctly followed.

There were no formal complaints received during the year.



TRUSTEES' REPORT

Structure, governance and management

The Universal Church of the Kingdom of God was first registered in 1995. Our charity registration number is 1043985; the governing document of the charity is our constitution, which was amended, and the amended version adopted in January 2015. The trustees were incorporated as a body in June 2004.

Objectives of the charity

We exist to advance the Christian faith and for such charitable purposes as the trustees shall from time to time decide to support (for instance through our community outreach activities). The UCKG is autonomous in respect of our financial, legal and administrative functions in the UK, although we are part of a worldwide ministry with a presence in well over 100 countries. Sister churches abroad essentially share the same objectives as the UK church, however this report and accounts only covers the activities of the UCKG in the UK and does not reflect the affairs of the churches in any other countries.

The UCKG is committed to helping people to discover their potential and live life to the full, as well as working to expand and reach out to as many individuals as possible with the Gospel message. Evangelism, promotional activities and the opening of new branches are central to this. We also provide financial support to our sister churches in developing nations through donations and/or loans, which

are presented as programme related investments in the balance sheet.

Our board structure

Our charity is governed by a board of trustees, which forms the executive committee. This committee is made up of not less than five members and not more than eleven members including three honorary officers, namely the chair, secretary and treasurer. The committee members comprise at least:

- One and not more than three UCKG pastors (the pastoral members) nominated by the Bishop in Charge, in whom is vested such power of nomination at the annual general meeting. The pastoral members are appointed for one year and hold office until the following annual general meeting.
- One and not more than five members elected at the annual general meeting, who hold office for one year from the conclusion of the meeting at which they were elected until the following annual general meeting.

The executive committee holds at least two ordinary meetings each year and an annual general meeting after the end of our financial year. The annual general meeting is when we review the past year's performance and agree key objectives for the year ahead.

The charity purchased 100% of the share capital of Liberty Radio Limited on 28 March 2006 and continues to use this trading subsidiary to broadcast the Gospel message. The trustees are satisfied with Liberty Radio's performance for the year, which is set out in note 12.

Appointment of trustees

As stated above, the charity is governed by our constitution. Details of the trustees who served during the 2020/21 financial year and those who were in post at the date of this report are set out on page 7.

Proposed new trustees are assessed in light of the skills mix needed to supplement the current trustee body, and are elected at the annual general meeting by registered members of the charity. If they are willing, trustees may be re-elected or re-appointed at the annual general meeting, having completed a year of service. Charity members also elect from among themselves a chair, secretary and treasurer, who sit on the executive committee.

Induction and training of trustees

All trustees are required to have a broad understanding of our objectives, and possess pastoral and business leadership skills. On appointment, each trustee undertakes a formal induction programme. This outlines essential aspects of our charity, its governance, objectives and how these are to be achieved through our vision and purpose. Training is tailored to meet each trustee's needs, and training on trustees' responsibilities is provided if required. Trustees are also made aware

of other sources of information and guidance on how to be effective in this role.

The trustees' responsibilities

The trustees of the UCKG are responsible for preparing our annual Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The relevant law applicable to charities in England and Wales calls for the preparation of financial statements for each financial year that give a true and fair view of the state of affairs of the charity, and the group, and of the group's income and expenditure for the relevant period. In preparing these financial statements, our trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make reasonable and prudent judgments and estimates.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

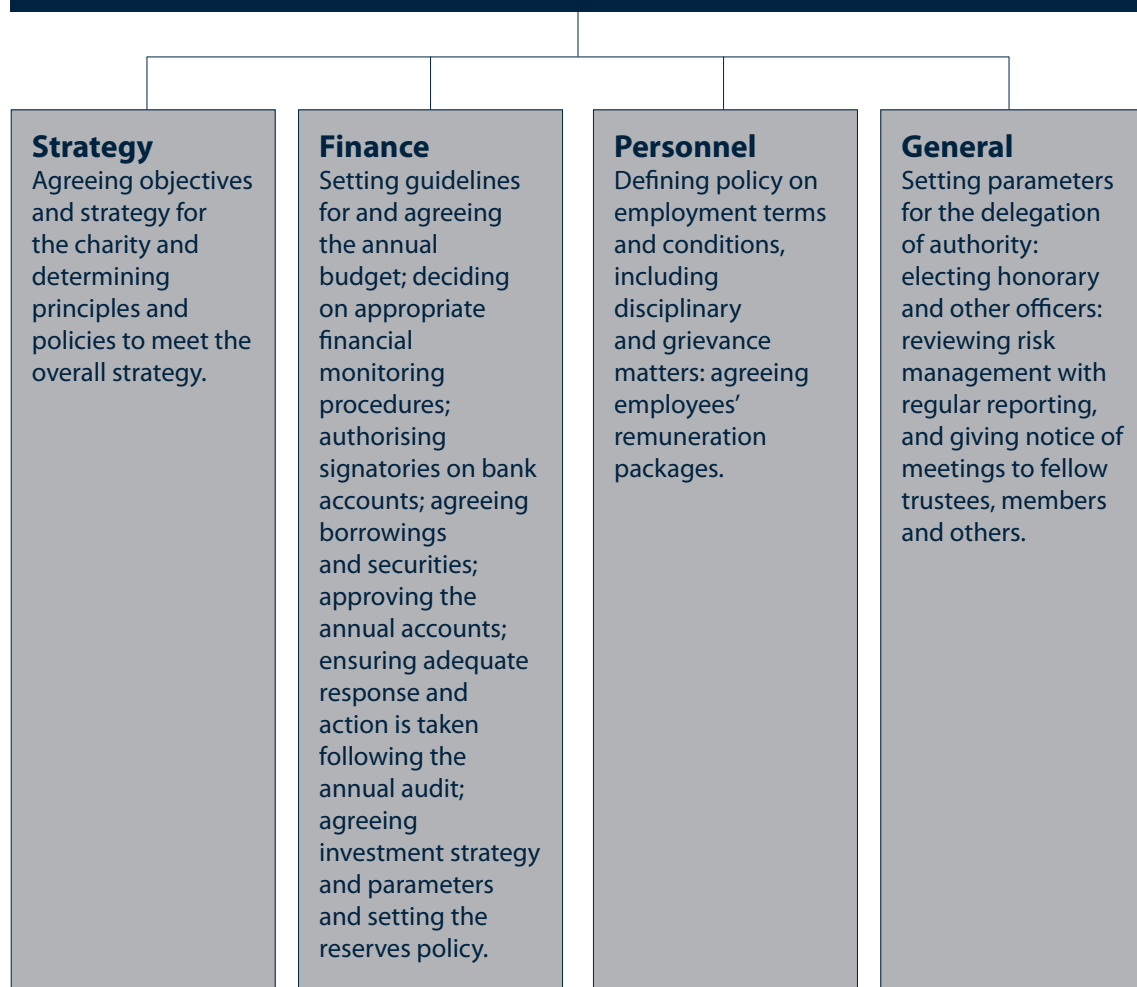
The trustees are responsible for the keeping of proper accounting records that disclose the financial position of the charity and the group with reasonable accuracy at any time, and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of our constitution. They are also responsible for safeguarding the charity's assets and those of the

group, and for taking reasonable steps to prevent and/or detect fraud and other irregularities.

Similarly, our trustees are responsible for the maintenance and integrity of operational and financial information included on all relevant websites. UK legislation governing the preparation and dissemination of financial statements may differ from that of other jurisdictions.

BOARD OF TRUSTEES

Trustees of the UCKG HelpCentre are responsible for the overall running of the charity in the key areas of:



The trustees have overall responsibility for ensuring that we employ an appropriate system of controls, safeguarding the charity's assets, and taking reasonable steps to prevent and detect fraud by providing a reasonable assurance that:

- The charity is operating efficiently and effectively.
- Our assets are safeguarded against unauthorised use or deposition.
- Proper records are maintained and financial information that we use within the charity or which is available for publication is reliable.
- The charity complies with all relevant laws and regulations.

The UCKG's internal control systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees.
- Regular consideration by the trustees of financial results, variances from budgets and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of issues of strategic and operational importance to the charity and group.

Power of attorney

Power of attorney is given to the Bishop in Charge, who manages the

charity's spiritual affairs and carries out related administrative activities. He is answerable to the board of trustees in all matters.

Spiritual and administrative structures

All of the UCKG's operational activities take place within our spiritual and administrative structures. The spiritual structure encompasses the work of our pastoral ministry, of which there are details below. The administrative structure is organised into departments covering all of our essential business activities, such as accounts, administration and ancillary trading, building maintenance and property acquisitions and management, corporate communications, finance/treasury, graphics/publications/video production, IT, HR and legal. The day to day work in all these areas is delegated to the general, section and department managers and their teams. Leaders and members of these teams are selected on the strength of their experience, skills and qualifications, and are not necessarily members of the church.

The policy for key management remuneration is set and closely monitored by the trustees and is overseen by the Bishop in Charge. We have standard thresholds for remuneration at this level, that are established following consultation of the employment market for relevant roles; and take note of the experience, skills and aptitude of the relevant employees.

The role of pastor

Both men and women can become

pastors in the UCKG, and the one thing they all have in common is that they will have been through great personal difficulties before coming to the church and turning their lives around through faith and prayer. While much the same applies to many of the church's ordinary members, becoming a pastor also requires a vocation. The individual must feel that they are receiving God's calling to engage in this work, and be willing to dedicate their lives to God sacrificially, making that their top priority above all else.

Being a pastor in the UCKG is certainly demanding. It is a 24/7/365 commitment for the individual and for their spouse as well, when they marry, as their partner also needs to be committed to God's work. The hours are long and the pay is modest, although pastors receive an 'all found' package that includes accommodation, travel and transport, and equipment as necessary. Relocation is to be expected, sometimes at short notice and/or to distant and unfamiliar places.

Pastors are encouraged to marry as we believe in the importance of the family as a cornerstone of society and the Christian way of life. Even so, having children is not a given for pastors because of the transitory nature of their appointments, within the UK and sometimes to locations overseas that could be difficult for children. Partners are frequently involved in our community outreach, a few are employed within the church's administrative structure.

Each branch church (which is also

called a UCKG HelpCentre) is run by a pastor in charge, who may be assisted by one or more less senior pastors and assistant pastors and a team of volunteers from the body of the branch's membership. The work is deeply satisfying and highly developmental for each individual concerned, on a spiritual basis as well as a human one.

Training of pastors

The UCKG's pastors are always drawn from our congregations. The UK contingent is currently a mix of homegrown pastors and others that came from sister churches overseas. The UK intake is trained, primarily at our headquarters in the Rainbow Theatre, although they can expect to serve in a variety of locations within and beyond the UK's borders during their careers.

Generally, individuals who are mostly already assistants within the church, are called, and if the calling proves to be well founded, they progress as trainees, assistant pastors and then pastors before becoming consecrated pastors. Initial training can take up to five years, depending on the individual, and comprises a combination of formal theological and theoretical training and on the job work experience, supervised by one of our experienced pastors.

Before deciding to pursue their pastoral vocation, the would-be pastor should – and are always urged to – carefully consider their personal circumstances and long-term aspirations, before committing to the sacrificial life as a pastor.

Volunteer support

The UCKG relies on a cohort of several thousand volunteers across our 34 main locations in the UK, who support our work. We are extremely grateful to them all.

These men and women often give substantial amounts of their spare time to the church, and fulfil many different roles. They may undertake simple cleaning duties, assist their pastor in helping to support members of their local communities, participate in our community outreach activities, or act as ushers at our services of prayer. The highest level for a volunteer is to become an assistant, and work closely with our pastors in furthering the church's spiritual work.

Before taking on any of these duties, all volunteers are fully advised of what is expected of them and the fact that there is no remuneration whatsoever, however the faith/spiritual rewards can be immense. Volunteers, and particularly assistants, are required to live up to the highest Biblical standards in their personal lives, regardless of what is and is not acceptable and favoured by society at large.

Risks and uncertainties

As part of our risk assessment process, the UCKG reviews the adequacy of our internal and external controls annually in order to strengthen resilience by identifying, prioritising and managing the charity's risks.

Our formal risk assessment process, which identifies the UCKG's key operational and financial risks, is documented. Policies have been

updated over the past two years in relation to contingency plans on safeguarding, financial crime, and health and safety, to include a separate policy for the COVID-19 pandemic response, and other key areas, to ensure compliance with statutory requirements. While no high-level risks were identified, we would briefly mention data protection and public perceptions of the charity.

As a controller and processor of data, we work to achieve full compliance with the Data Protection Act 2018 and GDPR. Our data protection officer ensures that our policy and procedures are revised as necessary and remain up to date, and that our internal programme is not just a simple awareness exercise. We also insist on continuous improvement to the cultural norms, values, beliefs and behaviours that relate to data protection across the organisation. More information can be obtained from the Information Commissioner's Office.

The UCKG is well regarded by our members, wider congregations and other people we have helped. We are also confident of predominantly good to neutral public perception in the communities neighbouring our HelpCentres, or otherwise in contact with us. Nonetheless, we are aware that very mixed attitudes towards diversity and social justice are currently in circulation, along with antipathy towards Christianity and other faiths. We are therefore alert to and regularly review the risks this poses. We endeavour to always take a balanced view of unfounded and erroneous criticism, and to minimise

risk by minimising the impact thereof. Any complaints against us are dealt with courteously and promptly, and are resolved. That stated, we consider that we are only at low risk on this score, but keep this under review.

The charity does not currently receive any significant government grants, although we received a total of £11,721 (2020:21 £3,550) local government grants for two (2020:21 two) of our soup kitchens. Our main income is from service donations. This was not seen as a high-level risk in 2021/22 as we have a large loyal following both online and in person, are spread widely across the UK and continue to open new branches to meet the need for HelpCentres nationwide.

TRUSTEES' REPORT

Financial review

The Group and Charity Statements of Financial Activities for the year are set out on pages 49 and 50 respectively.

The group's income during the year amounted to £15,390,676 (2020/21: £14,219,501) of which £11,893,512 (2020/21: £11,122,334) represented donations from church services. The net movement in funds amounted to £2,049,352 (2020/21: £308,100) resulting in total fund balances carried forward of £61,637,496 (2020/21: £59,588,144).

Income

Unrestricted donations from church services represent approximately 77% (2020/21: 78%) of the total income.

Expenditure

Expenditure for the year totalled £13,294,408 (2020/21: £13,920,282). This was broadly in line with previous years, however the main changes included a decrease in donations to sister churches of £390k mainly due to the loan to Tanzania of £350k being converted to a donation in the previous financial year and an increase in repair and maintenance costs of £296k due to ongoing refurbishments of our current churches. Staff costs are discussed below.

Approximately 98% (2020/21: 98%) of our expenditure is related to charitable activities with the balance being attributed to the costs of raising funds. A detailed analysis of expenditure

is given in note 5. Staff related costs amounted to 34% (2020/21: 32%) of expenditure. Our staff are an invaluable resource and central to the way in which our aims and objectives are delivered and supported.

Balance sheet

The balance sheets show an analysis of the group and charity funds. Group funds totalled £61,637,496 (2020/21: £59,588,144), while the charity's funds totalled £61,271,112 (2020/21: £59,237,517). There were restricted funds of £20,623 as at 28 February 2022 (2020/21: £1,810).

Reserves policy

As we expand our charitable works, a large part of our resources continues to go towards establishing new churches and HelpCentre facilities so that we can expand our activities and ensure that our work continues to flourish and meet beneficiary needs.

The total unrestricted net assets at the year-end were £61,616,873 (2020/21: £59,586,334). Of this amount, £42,699,982 (2020/21: £42,077,930), is represented by fixed assets held for charitable use, principally our freehold and leasehold HelpCentre properties. The net book value of the church's tangible fixed assets represented by freehold property is £40,667,068 (2020/21: £40,637,780), see note 10. The church also continues to make loans to sister churches, as programme related

investments in line with our charitable objectives, so that they may spread the Gospel message. As a result, these funds are not freely available, as the loans are repayable by instalments over a period of time. These programme related investments totalled £3,803,456 (2020/21: 4,250,095) see note 11. As at 28 February 2022 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £15,401,197 (2020/21: £13,459,320).

The reserves policy covers only those free income funds that are backed by non-property assets and excludes restricted funds. This is in line with guidance in the Charity Commission publication CC19, Charity Reserves: building resilience. When deciding what level of reserves is appropriate for the charity, the Board of Trustees considers the forecasts for levels of income and expenditure for the coming year, the reliability of each source of income and the prospects for opening up new sources.

The board of trustees believes that it is appropriate to maintain reserves at a level of between three and four months of budgeted unrestricted expenditure, (£3,900,000) principally through voluntary income and fundraising activities. This is considered to be enough to cover the church's immediate working capital and capital expenditure requirements, and to meet our commitments, and seasonal fluctuations in our budgeted income and expenditure. We currently hold more than this amount, which is available for property acquisitions, refurbishments, community works

and the continuing expansion of our work.

The reserves policy is to maintain at least £3,900,000 of free reserves over the medium term.

Investment policy

The trustees are empowered to invest the charity's assets as they see fit. The amount of investment will depend on the level of reserves and commitments for the year. We assist our sister churches by providing short to medium term financial support in the form of loans, which are recorded as programme related investments; details are in note 22. Our main method of investing surplus reserves is through the purchase or lease of buildings, and converting them into places of worship, to meet our aim of spreading the Gospel message, and helping people.

All investment options take into account the relevant risk factors. Further options will be considered and the charity reserves the right to determine which investment options are of interest and review them from time to time. We will never invest in the stock market or anything similar that does not guarantee a return on investment. Any surplus working capital is held on treasury deposit with the bank. The trustees are satisfied with the investment income for the year, which is set out in note 3.

TRUSTEES' REPORT

Plans for future periods

The charity has set out its core objectives in its strategic framework document for 2021-2025:

- **Furthering the Gospel:** to enable people in the UK and beyond to know God, to grow in understanding and commitment in their faith and to integrate it into every aspect of their lives so they gain strength for these relentlessly difficult times.

- **Evangelism:** to spread the gospel through effective evangelism that is flexible in its choice of communications channels, and leads to growing congregations and more baptisms. Expanding our physical presence across the UK by setting up additional HelpCentres is central to this.

- **Discipleship:** to support the training of ministers, leaders and disciples supporting the objectives of evangelism and furthering the Gospel.

- **Family unit foundation:** to encourage the formation of happy marriages and good and stable family units among our members, as these can be important in a fulfilled Christian life, and to support them.

- **Working with youths:** to develop, improve on and expand the guidance and support we give youths and children to help in securing their present and future welfare.

- **Societal outreach and cooperation:** developing new and existing relationships with the public sector, other charitable organisations, churches and faith groups, and businesses so we can grow our contribution to secular society as a whole is important within the current strategic framework. Such cooperation is a key element in our soup kitchen and food bank programme, for instance.

- **Staff development:** to encourage a working culture underpinned by Christian values, and based on efficient and effective structures and systems, and to expand our human resources in preparation for future expansion within the UK.

- **Learning:** to improve our ability to be a learning organisation and actively encourage upskilling and lifelong learning among our staff and volunteers.

- **Accountable governance and management:** to apply a culture of continuous improvement to our performance as well as being a managed, open, transparent and learning organisation accountable for our actions and meeting high standards of public and stakeholder reporting.

The year ahead, and the period up to and including 2025, will see progress in these areas, in which we will

continue to develop and extend our service to our congregations and local communities.

Auditor

A resolution to reappoint RSM UK Audit LLP as auditor will be put by the trustees at the annual general meeting.

Statement as to disclosure of information to auditor

The trustees who were in office on the date of approval of these financial statements have confirmed, that as far as they are aware, there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved by order of the trustees on 21 December 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'A. Tung de Medeiros', written in a cursive style.

Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's report to the Trustees of the Universal Church of the Kingdom of God

Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'parent charity') and its subsidiary (the 'group') for the year ended 28 February 2022 which comprise the Group and Charity Statements of Financial Activities, the Group and Charity Balance Sheets, the Group and Charity Statements of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 28 February 2022 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors

under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months

from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect

of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept by the parent charity; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 33, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud,

to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the group audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the group and parent charity operate in and how the group and parent charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact

on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011, the parent charity's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, and inspecting any correspondence with local tax authorities.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to safeguarding and fundraising standards. We performed audit procedures to inquire of management and those charged with governance whether the group is in compliance with these laws and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and completeness of donation income as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates, testing controls in relation to donation income and performing analytical procedures in relation to

donation income.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
The Pinnacle
170 Midsummer Blvd
Milton Keynes
MK9 1BP

Date: 21 December 2022

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

FINANCIAL STATEMENTS



FINANCIAL STATEMENTS

Group statement of financial activities

for the year ended 28 February 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:					
Donations	1	13,530,884	160,970	13,691,854	12,803,837
Other trading activities	2	1,045,982	-	1,045,982	502,815
Investments	3	64,873	286	65,159	85,451
Other Income	4	180,948	-	180,948	625,700
		14,822,687	161,256	14,983,943	14,017,803
Charitable activities:					
UK Ministry		334,503	-	334,503	190,243
Community Outreach		37,047	35,183	72,230	11,455
		371,550	35,183	406,733	201,698
Total Income		15,194,237	196,439	15,390,676	14,219,501
Expenditure on:					
Raising funds	6	286,283	-	286,283	265,612
Charitable activities:					
UK Ministry		12,078,714	12,237	12,090,951	11,798,217
Community Outreach		409,152	16,370	425,522	336,034
Overseas Mission		491,652	-	491,652	1,520,419
	5	12,979,518	28,607	13,008,125	13,654,670
Total expenditure		13,265,801	28,607	13,294,408	13,920,282
Net (losses)/gains on Investments		(46,916)	-	(46,916)	8,881
Net Income before Transfers		1,881,520	167,832	2,049,352	308,100
Gross transfers between funds	19	149,019	(149,019)	-	-
Net movement of funds in year		2,030,539	18,813	2,049,352	308,100
Reconciliation of funds					
Total funds brought forward		59,586,334	1,810	59,588,144	59,280,044
Total funds carried forward	20	61,616,873	20,623	61,637,496	59,588,144

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 28 February 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:					
Donations	1	13,530,884	160,970	13,691,854	12,803,837
Other trading activities	2	1,072,202	-	1,072,202	529,335
Investments	3	64,873	286	65,159	685,778
Other Income	4	180,948	-	180,948	625,700
		14,848,907	161,256	15,010,163	14,644,650
Charitable activities:					
UK Ministry		334,503	-	334,503	190,243
Community Outreach		37,047	35,183	72,230	11,455
Overseas Mission		-	-	-	-
		371,550	35,183	406,733	201,698
Total Income		15,220,457	196,439	15,416,896	14,846,348
Expenditure on:					
Raising funds	6	286,283	-	286,283	265,612
Charitable activities:					
UK Ministry		12,120,691	12,237	12,132,928	11,848,832
Community Outreach		409,152	16,370	425,522	336,034
Overseas Mission		491,652	-	491,652	1,520,419
	5	13,021,495	28,607	13,050,102	13,705,285
Total expenditure		13,307,778	28,607	13,336,385	13,970,897
Net (losses)/gains on Investments		(46,916)	-	(46,916)	8,881
Net income before transfers		1,865,763	167,832	2,033,595	884,332
Gross transfers between funds	19	149,019	(149,019)	-	-
Net movement of funds in year		2,014,782	18,813	2,033,595	884,332
Reconciliation of funds					
Total funds brought forward		59,235,707	1,810	59,237,517	58,353,185
Total funds carried forward	20	61,250,489	20,623	61,271,112	59,237,517

FINANCIAL STATEMENTS

Group and charity balance sheets

28 February 2022

		Group		Charity	
	Notes	2022 £	2021 £	2022 £	2021 £
Fixed assets					
Tangible assets	10	42,699,982	42,077,930	42,661,246	41,997,606
Investments – programme related	11	3,803,456	4,250,095	3,803,456	4,250,095
Investment in subsidiary undertaking	12	-	-	5,382	5,382
		46,503,438	46,328,025	46,470,084	46,253,083
Current assets					
Stock	13	302,151	284,575	302,151	284,575
Debtors		959,490	851,622	946,052	843,403
Cash at bank and in hand		15,790,986	13,880,601	15,457,437	13,600,479
		17,052,627	15,016,798	16,705,640	14,728,457
Creditors: Amounts falling due within one year	14	(1,431,369)	(1,225,524)	(1,417,412)	(1,212,868)
Net current assets		15,621,258	13,791,274	15,288,228	13,515,589
Total assets less current liabilities		62,124,696	60,119,299	61,758,312	59,768,672
Creditors: Amounts falling due after more than one year	15	-	(6,155)	-	(6,155)
Provisions for Liabilities	16	(487,200)	(525,000)	(487,200)	(525,000)
		(487,200)	(531,155)	(487,200)	(531,155)
Net assets	20	61,637,496	59,588,144	61,271,112	59,237,517
The funds of the group/charity					
Restricted income funds	19	20,623	1,810	20,623	1,810
General unrestricted funds		61,616,873	59,586,334	61,250,489	59,235,707
		61,637,496	59,588,144	61,271,112	59,237,517

Approved by the Trustees and authorised for issue on 21 December 2022 and signed on their behalf by



Audrey Tung de Medeiros
Chair of Trustees

FINANCIAL STATEMENTS

Group statement of cash flows

for the year ended 28 February 2022

	2022 £	2021 £
OPERATING ACTIVITIES	3,804,657	3,076,745
INVESTING ACTIVITIES		
Interest received	76,300	102,301
Net proceeds from sale of fixed assets	-	135,827
Payments to acquire tangible fixed assets	(1,945,858)	(3,270,544)
NET CASH USED IN INVESTING ACTIVITIES	(1,869,558)	(3,032,416)
FINANCING ACTIVITIES		
Capital element of finance leases	(20,502)	(36,307)
Interest element of finance leases	(4,212)	(7,166)
NET CASH USED IN FINANCING ACTIVITIES	(24,714)	(43,473)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	1,910,385	856
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	6,380,601	6,379,745
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	8,290,986	6,380,601
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	2,049,352	308,100
Unrealised exchange loss/(gain)	46,916	(8,881)
Interest receivable	(65,159)	(85,452)
Interest payable	4,212	7,166
(Gain)/loss on the sale of fixed assets	-	(23,961)
Depreciation charges	1,323,806	1,180,406
Repayments of loans from programme related investments	390,222	529,671
Conversion of loan to donation	-	350,434
Impairment of Sister Church loan	-	641,538
Amounts recovered on Impaired Sister Church loan	(1,641)	(2,380)
(Increase) in stock	(17,575)	(9,005)
(Increase) in debtors	(107,868)	(173,233)
Increase in creditors	182,392	362,342
NET CASH FLOW FROM OPERATING ACTIVITIES	3,804,657	3,076,745
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	3,000,000	3,000,000
Cash at bank and in hand	5,290,986	3,380,601
Total cash and cash equivalents	8,290,986	6,380,601
Fixed term deposits > 90 days	7,500,000	7,500,000
Cash at bank and in hand per balance sheet	15,790,986	13,880,601

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 28 February 2022

	2022 £	2021 £
OPERATING ACTIVITIES	3,751,230	3,004,293
INVESTING ACTIVITIES		
Interest received	76,300	702,627
Net proceeds from sale of fixed assets	-	135,827
Payments to acquire tangible fixed assets	(1,945,858)	(3,270,544)
NET CASH USED IN INVESTING ACTIVITIES	(1,869,558)	(2,432,090)
FINANCING ACTIVITIES		
Capital element of finance leases	(20,502)	(36,307)
Interest element of finance leases	(4,212)	(7,166)
NET CASH USED IN FINANCING ACTIVITIES	(24,714)	(43,473)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	1,856,958	528,730
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	6,100,479	5,571,749
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	7,957,437	6,100,479
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	2,033,595	884,332
Unrealised exchange loss/(gain)	46,916	(8,881)
Interest receivable	(65,159)	(685,778)
Interest payable	4,212	7,166
(Gain)/loss on the sale of fixed assets	-	(23,961)
Depreciation charges	1,282,218	1,138,818
Loans to programme related investments	-	-
Repayments of loans from programme related investments	390,222	529,671
Conversion of loan to donation	-	350,434
Impairment of Sister Church loan	-	641,538
Amounts recovered on Impaired Sister Church loan	(1,641)	(2,380)
(Increase)/decrease in stock	(17,575)	(9,005)
(Increase)/decrease in debtors	(102,649)	(183,714)
Increase in creditors	181,091	366,053
NET CASH FLOW FROM OPERATING ACTIVITIES	3,751,230	3,004,293
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	3,000,000	3,000,000
Cash at bank and in hand	4,957,437	3,100,479
Total cash and cash equivalents	7,957,437	6,100,479
Fixed term deposits > 90 days	7,500,000	7,500,000
Cash at bank and in hand per balance sheet	15,457,437	13,600,479

FINANCIAL STATEMENTS

Principal accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities SORP (FRS 102), the Charities Act 2011 and applicable UK Accounting Standards, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS102")". The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity is an unincorporated registered charity and a public benefit entity. The charity's registered office and principal place of business and its principal activities are set out on pages 7 and 8.

The consolidated financial statements incorporate those of UCKG HelpCentre and Liberty Radio Limited. All financial statements are made up to 28 February 2022. All intra-group transactions, balances and unrealised gains/losses on transactions between group entities are eliminated on consolidation.

Going concern

The group has prepared detailed budgets and cash flow forecasts which indicate that the group has sufficient resources to meet its liabilities as they fall due and on this basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis. In spite of the current economic climate and the cost of living crisis, the Trustees are satisfied that there has been no impact on the ability of the group to continue as a going concern, and that no material uncertainties have been identified in this regard. The financial statements are presented in sterling (unless otherwise stated), which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest £1.

Early adoption of Charities SORP (FRS 102)

The charity has early adopted the Charities SORP (FRS 102) effective 1 January 2019, rather than applying the Charities 2005 SORP which has been withdrawn but is still referred to in the extant Charities (Accounts and Reports) Regulations 2008. This departure has been necessary for the financial statements to show a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for accounting periods beginning on or after 1 January 2015.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and included at cost less any necessary provision for impairment. Depreciation is provided on tangible fixed assets (except freehold land, which is not depreciated) at rates calculated to write off the cost over their expected useful economic lives as follows:

Freehold properties	2% per annum straight line
Leasehold improvements	Over the term of lease
Motor vehicles	25% per annum straight line
Plant and machinery	25% per annum straight line
Office and computer equipment	25% per annum straight line
Fixtures and fittings	25% per annum straight line

Programme related investments

Programme related investments, made directly in pursuit of the charity's charitable objectives, are included in the balance sheet at the amount advanced, plus accrued interest, less any impairments and amounts repaid in respect of these loans.

Impairments

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

Where an impairment review is required, the group assesses the carrying amount of the relevant assets to confirm that this does not exceed the higher of net realisable value and value in use.

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of net realisable value and value-in-use, are recognised as impairments in the Statement of Financial Activities.

If, after an impairment loss has been recognised, the recoverable amount of a fixed asset increases because of a change in the circumstances giving rise to the original impairment, the resulting reversal of the impairment loss is recognised in the Statement of Financial Activities (SOFA) to the extent that it increases the carrying amount of the fixed asset up to the amount that it would have been had the original impairment not occurred.

Income

Income in the form of donations from church services and appeal donations is recognised upon receipt and, unless the donor specifies a specific purpose for the donation, is used or retained for the general purpose of the charity. Any gift aid 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 (including Coronavirus Job Retention Scheme income) are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Volunteers and donated services and assets

No amounts are included in the Statement of Financial Activities in respect of the value of services donated by volunteers. Further details of the contribution made by volunteers can be found in the Trustees' Report.

Assets donated for use by the charity are capitalised and recognised as income when they are receivable. Where property is donated, an amount equal to the fair value is added to tangible fixed assets and an identical amount credited to the Statement of Financial Activities.

Donations or gifts-in-kind are included in the Statement of Financial Activities (SOFA) at estimated fair value.

Expenditure

Expenditure is recognised when a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the group to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting income (primarily donations), and those incurred in trading activities that raise funds, where applicable.

Charitable activities include UK Ministry which is the expenditure associated with the provision of church services, including the operation of the CBC, Pilgrimages, the Delight Café and the bookshop; Community Outreach which includes the training activities, helpline and various groups reaching out to the community and Overseas Mission which is support provided for overseas churches.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources eg staff time.

Costs of short term employee benefits are recognised as a liability within the financial statements. The charity's holiday year ends at the reporting date and employees are not entitled to carry forward any unused holiday.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Leases

Where assets are financed under leasing and hire purchase agreements that give rights approximating to ownership, the amount representing the outright purchase price of such assets is capitalised under tangible fixed assets, and the corresponding leasing commitments are shown as obligations to the lessor. The relevant assets are depreciated in accordance with the group's depreciation policy. Net finance charges, calculated on a reducing balance basis, are included in interest charges. Where assets are financed under leasing agreements that do not give rights approximating to ownership, the costs are recognised in the Statement of Financial Activities on a straight line basis over the term of the lease agreement. Benefits, such as rent-free periods, received and receivable as an incentive to enter into an operating lease are also spread on a straight line basis over the lease term.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are converted at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are converted into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Stock

Stock is valued at the lower of cost and estimated selling price. Stock primarily comprises books for resale.

Funds

The charity's restricted funds are to be used for specific purposes as laid down by the donor or where funds have been raised for a specific purpose. Expenditure, which meets these criteria, is charged to the fund. See note 19 for further details. All other funds are unrestricted income funds. The reserves policy is set out in the Trustees' Report.

Cash and cash equivalents

These exclude deposits of more than three months or 90 days.

Financial instruments

The group has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments. The group only has financial instruments that are considered to be basic.

Financial assets

Trade and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

A provision for impairment of debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in the SOFA for the excess of the carrying value of the debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the SOFA.

Financial liabilities

Financial instruments are classified as liabilities and equity instruments according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

As required by Charities SORP (FRS 102) the Trustees review all relevant assets for indicators of impairment. The principal class of asset relevant is the programme related investments – sister church loans (Note 11). Where these loans are not performing in accordance with the underlying loan agreements, an assessment is carried out as to the recoverability of amounts due to the charity. This assessment includes reviewing up to date financial information and other factors impacting on the ability of amounts to be repaid. Whether or not an impairment provision is required is determined on this basis.

A dilapidations provision is also held relating to the estimated cost of repairs to a number of leasehold premises at the end of their leases, where the anticipated future costs can be estimated reliably and the likelihood of the costs being incurred is considered probable. A provision of £487,200 (2021: £525,000) is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

FINANCIAL STATEMENTS

Notes to the financial statements

for the year ended 28 February 2022

1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2022 £	2021 £
Donations from Church Services	11,893,512	11,122,334
Gift Aid reclaim	1,614,220	1,490,215
VYG Youth Group Income	23,152	15,005
Media Sponsorship (Restricted Income)	11,951	12,967
Liverpool Appeal donations (Restricted Income)	149,019	-
Glasgow Appeal donations (Restricted Income)	-	163,316
	13,691,854	12,803,837

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

	2022 £	2021 £
Fundraising	1,015,048	470,220
Rental income	27,372	30,247
Advertising income	624	495
Other income	2,938	1,853
	1,045,982	502,815

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

	2022 £	2021 £
Fundraising	1,015,048	470,220
Rental income	53,892	56,767
Advertising income	624	495
Other income	2,638	1,853
	1,072,202	529,335

3 INCOME FROM INVESTMENTS – GROUP

	2022 £	2021 £
Bank interest	19,703	28,723
Interest receivable on programme related investments	45,456	56,728
	65,159	85,451

INCOME FROM INVESTMENTS – CHARITY

	2022 £	2021 £
Bank interest	19,703	28,079
Interest receivable on programme related investments	45,456	56,728
Gift Aid from Subsidiary	-	600,971
	65,159	685,778

4 OTHER INCOME

	2022 £	2021 £
Coronavirus Job Retention Scheme (CJRS)	180,948	625,700
	180,948	625,700

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP

	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
UK Ministry	8,935,829	3,155,122	12,090,951	11,798,217
Community Outreach	370,112	55,410	425,522	336,034
Overseas Mission	469,246	22,406	491,652	1,520,419
	9,775,187	3,232,938	13,008,125	13,654,670

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY

	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
UK Ministry	8,977,806	3,155,122	12,132,928	11,848,832
Community Outreach	370,112	55,410	425,522	336,034
Overseas Mission	469,246	22,406	491,652	1,520,419
	9,817,164	3,232,938	13,050,102	13,705,285

5 ALLOCATION OF SUPPORT COSTS GROUP AND CHARITY

The charity allocates its support costs as shown in the table below and then further apportions those costs between the charitable activities undertaken, where applicable. Support costs are allocated on a basis consistent with the use of resources. Staff costs are split according to head count and department. Utilities are allocated according to the percentage use of the cost concerned and audit fees are classified as governance.

Support Costs	Charitable activities £	Raising funds £	Governance £	Total 2022 £	Total 2021 £
Staff costs	2,295,287	-	395,708	2,690,995	2,514,114
Electricity and gas	374,157	(2,264)	-	371,893	335,631
Telephone	109,199	3,377	-	112,576	111,742
External audit fees	-	-	43,318	43,318	40,805
Other professional fees	15,269	-	-	15,269	1,516
2022:	2,793,912	1,113	439,026	3,234,051	3,003,808
2021:	2,614,297	4,865	384,646	3,003,808	

6 EXPENDITURE ON RAISING FUNDS GROUP AND CHARITY

	2022 £	2021 £
Staff costs	234,027	227,114
Fundraising expenses	41,408	24,801
Depreciation	9,735	8,832
Support costs	1,113	4,865
	286,283	265,612

7 EMPLOYEES GROUP AND CHARITY

	2022 No.	2021 No.
The average number of employees during the year was:		
Church Services – Ministers of Religion	84	81
Church Services – Other	39	33
Church Administration	12	17
Gift Aid	4	5
Training Centre	2	2
Bookshop	3	5
Governance	17	16
Fundraising	1	1
Graphics/Webteam	17	17
Property/Legal/Press	7	7
Community Outreach	5	4
TV/Production	27	26
Helpline	2	2
	220	216

	2022 £	2021 £
Staff costs for above persons:		
Wages and salaries	4,192,402	3,888,093
Social security costs	324,561	286,813
Pension costs	56,075	49,416
	4,573,038	4,224,322

Termination payments paid in full in the year were £nil (2021: £500).

There were no employees with employee benefits over £60,000 in either year.

The total employee benefits received (including employer's national insurance and employer's pension payments) of the 4 pastoral staff / employees and 5 trustees (2021: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £174,285 (2021: £180,940). 2 of the pastoral staff included in key management (2021: 2 pastoral staff) are provided accommodation within the church property.

8 TRUSTEES' REMUNERATION

One trustee, Daniel Guerrero received remuneration of £33,840 for his services as Deacon/employee (2021: £35,470 for two trustees: one from March to 17 July 2020 and the other from 17 July 2020 to February 2021). At any one time there was only one trustee who was remunerated. No trustee received remuneration for their services as trustees (2021: none). These payments were made according to a provision stated in the Charity's constitution.

The spouse of one trustee, Audrey Tung de Medeiros (2021: two spouses) received £28,800 for administrative and pastoral duties (2021: £40,542 for two trustees: one from March to 17 July 2020 and the other from 17 July 2020 to February 2021). These payments were made according to a provision stated in the Charity's constitution.

Where trustees/spouses are also pastoral staff, they also benefit from accommodation provided by the charity as part of their pastoral duties.

During the year, no trustees (2021: none) were reimbursed travel or incidental expenses incurred in respect of their services.

9 TAXATION

As a registered charity, tax exemption applies to the income arising and expended on charitable activities.

10 TANGIBLE FIXED ASSETS – GROUP

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Plant and machinery £	Office and computer equipment £	Furniture and fittings £	Total £
Cost							
1 March 2021	51,891,167	3,243,274	366,318	155,650	1,726,438	223,875	57,606,722
Additions	884,072	802,587	10,755	-	150,736	97,708	1,945,858
Disposals	-	(80,992)	-	-	(10,198)	(1,119)	(92,309)
28 February 2022	52,775,239	3,964,869	377,073	155,650	1,866,976	320,464	59,460,271
Depreciation							
1 March 2021	11,253,387	2,004,135	345,562	79,212	1,622,621	223,875	15,528,792
Charged in year	854,784	296,574	12,140	38,913	96,968	24,427	1,323,806
Disposals	-	(80,992)	-	-	(10,198)	(1,119)	(92,309)
28 February 2022	12,108,171	2,219,717	357,702	118,125	1,709,391	247,183	16,760,289
Net book value							
28 February 2022	40,667,068	1,745,152	19,371	37,525	157,585	73,281	42,699,982
28 February 2021	40,637,780	1,239,139	20,756	76,438	103,817	-	42,077,930

The trustees are of the opinion that the market value of properties at 28 February 2022 would significantly exceed the net book values included in the financial statements, but they are unable to quantify this excess in the absence of a professional valuation, the costs of which are not considered justifiable in view of the charity's intention to retain ownership of its existing properties for the provision of church services for the foreseeable future.

The net book value of motor vehicles for both the group and the charity includes £nil (2021: £15,198) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £nil (2021: £49,691).

TANGIBLE FIXED ASSETS – CHARITY

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Office and computer equipment £	Furniture and fittings £	Total £
Cost						
1 March 2021	51,891,167	3,243,274	366,318	1,715,740	223,875	57,440,374
Additions	884,072	802,587	10,755	150,736	97,708	1,945,858
Disposals	-	(80,992)	-	(10,198)	(1,119)	(92,309)
28 February 2022	52,775,239	3,964,869	377,073	1,856,278	320,464	59,293,923
Depreciation						
1 March 2021	11,253,387	2,004,135	345,562	1,615,809	223,875	15,442,768
Charged in year	854,784	296,574	12,140	94,293	24,427	1,281,218
Disposals	-	(80,992)	-	(10,198)	(1,119)	(92,309)
28 February 2022	12,108,171	2,219,717	357,702	1,699,904	247,183	16,632,677
Net book value						
28 February 2022	40,667,068	1,745,152	19,371	156,374	73,281	42,661,246
28 February 2021	40,637,780	1,239,139	20,756	99,931	-	41,997,606

11 PROGRAMME RELATED INVESTMENTS

The group/charity has previously made loans to its sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong and New Zealand in line with its charitable objectives. In the previous financial year the loan to Belgium was impaired and the loan to Tanzania was converted to a donation. The loans bear interest at 1% per annum apart from Ireland, which is at 2% per annum and Belgium and Nigeria where any future interest has been frozen. Further details are given in note 22.

	2022 £	2021 £
Cost		
At 1 March 2021	5,269,940	6,188,839
New loans issued	-	-
Repayments	(390,223)	(529,671)
Exchange rate movement	(57,494)	(12,039)
Movement in interest receivable	(11,141)	(26,755)
Loan converted to a donation (Note 22)	-	(350,434)
At 28 February 2022	4,811,082	5,269,940
Impairment		
At 1 March 2021	1,019,845	411,514
Amounts released in the year	(1,641)	(2,380)
Impairments in the year	-	641,538
Exchange rate movement	(10,578)	(30,827)
At 28 February 2022	1,007,626	1,019,845
Carrying value		
28 February 2022	3,803,456	4,250,095
28 February 2021	4,250,095	5,777,325

Loan terms are variable ranging up to a maximum of 25 years. Some of the loans are denominated in foreign currency and therefore subject to currency fluctuations. The exchange rate movement is shown in the Statement of Financial Activities under net gains/(losses) on investments.

12 TRADING SUBSIDIARY

The charity's trading subsidiary Liberty Radio Limited, is wholly owned by the charity and is incorporated in England and Wales and operates as a radio broadcaster (Company Registration no. 02803478).

The charity uses Liberty Radio Limited to broadcast the message of the Gospel. Liberty Radio Limited provides airtime for the broadcasting of religious programmes of the UCKG HelpCentre and also production facilities to enable the charity to carry out its charitable objectives.

A summary of the trading results for the year ended 28 February 2022 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

	2022 £	2021 £
Turnover	229,009	204,755
Cost of sales	(82,036)	(58,211)
Gross profit	146,973	146,544
Administrative expenses	(131,216)	(123,544)
Operating profit/(loss)	15,757	23,000
Interest receivable	-	645
Profit/(loss) for the year	15,757	23,645
Taxation	-	1,095
Profit/(loss) for the year after taxation	15,757	24,740
Net assets at 1 March	356,007	932,238
Net assets before Gift Aid distribution	371,764	956,978
Gift Aid distribution to Parent	-	(600,971)
Net assets at 28 February	371,764	356,007

27 Properties Limited (Company Registration no. 08788057) is also a wholly owned subsidiary of the charity and is incorporated in England and Wales and is dormant. Its net assets at 28 February 2022 and 28 February 2021 were £1.

13 DEBTORS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	15,094	22,470	15,094	22,470
VAT recoverable	24,175	9,651	13,291	4,186
Prepayments and accrued income	785,643	684,640	783,089	681,886
Other debtors	134,578	134,861	134,578	134,861
	959,490	851,622	946,052	843,403

14 CREDITORS: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	627,972	542,760	622,992	542,760
Obligations under finance leases and HP contracts (note 18)	6,155	20,502	6,155	20,502
Other taxes and social security	78,964	68,498	78,964	68,498
Dilapidations provision on LH properties	25,000	-	25,000	-
Other creditors	99,332	120,510	99,332	120,510
Accruals and deferred income	593,946	473,254	584,969	460,598
	1,431,369	1,225,524	1,417,412	1,212,868

15 CREDITORS: amounts falling due after more than one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Obligations under finance leases and HP contracts (note 18)	-	6,155	-	6,155
	-	6,155	-	6,155

16 PROVISIONS FOR LIABILITIES

	Group and Charity		Group and Charity	
	2022 £	2021 £	2022 £	2021 £
Dilapidations provision on leasehold properties				
Provision b/f	525,000		250,000	
Amounts moved to short term creditors	(25,000)		-	
Amounts released in the year	(37,800)		-	
Additions	25,000		275,000	
Provisions c/f	487,200		525,000	

The dilapidations provision is for the cost of repairs to a number of leasehold properties at the end of their leases. Given the timing of lease exit is uncertain, the value and timing of the resulting payments is also uncertain.

17 FINANCIAL INSTRUMENTS

	Group		Charity	
FINANCIAL ASSETS	2022 £	2021 £	2022 £	2021 £
Programme related investments – At cost (less impairment) plus accrued interest	3,803,456	4,250,095	3,803,456	4,250,095
	3,803,456	4,250,095	3,803,456	4,250,095

18 LEASE COMMITMENTS

At 28 February 2022, the charity and the group had annual commitments made under non-cancellable operating leases as set out below:

	Land and buildings	
The total future minimum lease payments are payable:	2022 £	2021 £
Less than one year	981,979	969,722
Between one and five years	3,141,410	3,302,252
After five years	1,477,278	2,023,473
	5,600,667	6,295,447

	Other	
The total future minimum lease payments are payable:	2022 £	2021 £
Less than one year	46,174	116,432
Between one and five years	152,669	11,379
	198,843	127,811

The annual cost charged in this year in respect of operating lease rentals was £1,017,623 (2021: £982,895) for land and buildings and £273,729 (2021: £289,262) for other leases.

Obligations under finance lease and hire purchase contracts:	2022 £	2021 £
The total future minimum lease payments are payable:		
Less than one year (note 14)	6,155	20,502
Between one and five years (note 15)	-	6,155
	6,155	26,657

The above amounts are secured on the assets to which they relate.

19 RESTRICTED FUNDS – GROUP AND CHARITY

	As at 1 March 2021 £	Income £	Expenditure £	Transfers £	As at 28 February 2022 £
Media Sponsorship	-	12,237	(12,237)	-	-
Liverpool Appeal	-	149,019	-	(149,019)	-
Community Outreach	1,810	35,183	(16,370)	-	20,623
	1,810	196,439	(28,607)	(149,019)	20,623

The Media Sponsorship fund is a specific appeal to support the TV and radio programmes and church publications. These monies have been fully spent for the 2021-22 financial year.

The Liverpool appeal is a specific appeal towards the refurbishment of our new Liverpool leasehold that was acquired in September 2020. These monies have been fully spent in this financial year and are included within Fixed Asset additions in Note 10; therefore a transfer has been made to reflect the restriction being fulfilled. This fund is now closed.

19 RESTRICTED FUNDS – GROUP AND CHARITY (continued)

The Community Outreach funds are grants received towards the running of Soup Kitchens and Food Banks in our various branches. These monies were partly spent in the 2021-22 financial year and the remaining £20,623 will be utilised in the 2022-23 financial year.

RESTRICTED FUNDS PRIOR YEAR	As at 1 March 2020	Income	Expenditure	Transfers	As at 28 February 2021
	£	£	£	£	£
Media Sponsorship	-	13,384	(13,384)	-	-
Glasgow Appeal	-	163,316	-	(163,316)	-
Community Outreach	250	11,180	(9,620)	-	1,810
	250	187,880	(23,004)	(163,316)	1,810

The Glasgow appeal was a specific appeal towards the refurbishment of our new Glasgow premises that were purchased in February 2020. These monies have been fully spent in the previous financial year and the fund is now closed.

20 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

GROUP 2021-22	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,699,982	-	42,699,982
Investments-Programme Related	3,803,456	-	3,803,456
Net Current Assets	15,600,635	20,623	15,621,258
Creditors: Amounts falling due after more than one year and provisions	(487,200)	-	(487,200)
Total	61,616,873	20,623	61,637,496

CHARITY 2021-22	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,661,246	-	42,661,246
Investments-Programme Related	3,803,456	-	3,803,456
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	15,267,605	20,623	15,288,228
Creditors: Amounts falling due after more than one year and provisions	(487,200)	-	(487,200))
Total	61,250,489	20,623	61,271,112

GROUP 2020-21	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,077,930	-	42,077,930
Investments-Programme Related	4,250,095	-	4,250,095
Net Current Assets	13,789,464	1,810	13,791,274
Creditors: Amounts falling due after more than one year and provisions	(531,155)	-	(531,155)
Total	59,586,334	1,810	59,588,144

CHARITY 2020-21	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	41,997,606	-	41,997,606
Investments-Programme Related	4,250,095	-	4,250,095
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	13,513,779	1,810	13,515,589
Creditors: Amounts falling due after more than one year and provisions	(531,155)	-	(531,155)
Total	59,235,707	1,810	59,237,517

21 ANALYSIS OF CHANGES IN NET DEBT

GROUP	As at 1 March 2021 £	Cashflows £	New Finance Leases £	As at 28 February 22 £
Cash at Bank and in Hand	3,380,601	1,910,383	-	5,290,984
Fixed Term Deposits	10,500,000	-	-	10,500,000
Finance Leases	(26,657)	20,502	-	(6,155)
	13,853,944	1,930,885	-	15,784,829

CHARITY	As at 1 March 2021 £	Cashflows £	New Finance Leases £	As at 28 February 22 £
Cash at Bank and in Hand	3,100,479	1,856,958	-	4,957,437
Fixed Term Deposits	10,500,000	-	-	10,500,000
Finance Leases	(26,657)	20,502	-	(6,155)
	13,573,822	1,877,460	-	15,451,282

22 RELATED PARTY AND SISTER CHURCH TRANSACTIONS

At the year-end, the following loans were outstanding from sister churches and are included within programme related investments (fixed assets) as required under FRS 102:

SISTER CHURCHES	2022 £	2021 £
Ireland	1,049,183	1,180,188
Mauritius	1,610,753	1,776,979
Hong Kong	13,763	54,427
New Zealand	1,129,757	1,238,501
	3,803,456	4,250,095

There was a loan to Nigeria of £363,856 plus interest of £14,451 which is fully impaired. In the previous financial year, the loan to Belgium of £573,188 plus interest of £68,350 has also been impaired. Included within programme related investments are amounts receivable from sister churches in respect of interest as follows:

	2022 £	2021 £
Ireland	131,236	138,602
Mauritius	33,287	40,663
Hong Kong	136	539
New Zealand	11,186	12,262

Donations to sister churches during the year amounted to £470,861 (2021: £861,375): £54,710 to Cyprus (2021: £56,222), £60,600 to Dubai (2021: £87,550), £109,090 to East Timor (2021: £131,253), £87,481 to Greece (2021: £126,359), £38,340 to India (2021: £nil), £nil to Indonesia (2021: £9,065), £22,981 to Israel (2021: £7,000), £40,567 to Malta (2021: £34,650), £nil to Malaysia (2021: £2,842), £1,707 to Papua New Guinea (2021: £nil), £55,385 to South Korea (2021: £56,000) and £nil to Tanzania (2021: £350,434).

RELATED PARTIES

During the year the charity has purchased advertising services of £228,000 (2021: £204,000) from its trading subsidiary Liberty Radio Limited and has recharged £143,874 in relation to rent, staffing and other costs (2021: £108,623). In addition, Liberty Radio made a distribution of £nil to the charity during the year (2021: £600,971). At the year-end there is a balance outstanding of £nil owed by the charity to its trading subsidiary (2021: £nil). Liberty Radio Limited was operating from premises, which up until 15 February 2019, were provided rent-free by Record TV Network Limited. During the year the charity purchased £110,550 (2021: £528,295) of programmes and advertisements from Record TV Network Limited. Since the end of June 2021, Record TV Network is no longer operating in the UK. As a result, there is a balance outstanding of £nil owed by the charity to Record TV Network Limited at the year-end (2021: £36,850). Other than set out above, there are no relationships between Record TV Network and either the charity or Liberty Radio Limited. This disclosure is made purely in the interests of transparency.

Bishop Alvaro Alves de Lima Junior, the Bishop in charge of the UK up until 05 May 2021 and Bishop Tiago de Jesus Silva Marques, the Bishop in charge of the UK from the 06 May 2021 are also overseeing the sister church UCKG Help Centre Limited, Ireland. The transactions between the charity and the sister church in Ireland are as follows: Repayments of the loan made during the year were £102,449 (2021: £233,241). Interest incurred on the loan in 2022 was £18,359 (2021: £20,832). The amount outstanding at the year-end is as shown above.

Bishop Alvaro Alves de Lima Junior up until the 05 May 2021 and Bishop Tiago de Jesus Silva Marques from the 06 May 2021 have also been overseeing the sister churches in the continent of Asia and the region of Oceania. Donations given to sister churches in East Timor, India, Indonesia and South Korea are detailed above. In addition, on-going loans with the sister churches in Hong Kong and New Zealand had repayments made during the year of £40,800 (2021: £23,800) and £119,930 (2021: £119,934) respectively and incurred interest of £136 (2021: £539) and £12,262 (2021: £13,328). The amounts outstanding at the year-end for both loans are as shown above.

Bishop Tiago de Jesus Silva Marques is also overseeing the sister church in Dubai. Donations given to Dubai are detailed above.

During the year book sales to sister churches totalled £1,723 (2021: £5,534). Amounts sold to individual churches are not considered material.

23 GROUP STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Income from:			
Donations	12,627,554	176,283	12,803,837
Other trading activities	502,815	-	502,815
Investments	85,034	417	85,451
Other Income	625,700	-	625,700
	13,841,103	176,700	14,017,803
Charitable activities			
UK Ministry	190,243		190,243
Community Outreach	275	11,180	11,455
	190,518	11,180	201,698
Total Income	14,031,621	187,880	14,219,501
Expenditure on:			
Raising funds	265,612	-	265,612
Charitable activities			
UK Ministry	11,784,833	13,384	11,798,217
Community Outreach	326,414	9,620	336,034
Overseas Mission	1,520,419	-	1,520,419
	13,631,666	23,004	13,654,670
Total expenditure	13,897,278	23,004	13,920,282
Net gains on Investments	8,881	-	8,881
Net Income before Transfers	143,224	164,876	308,100
Gross transfers between funds	163,316	(163,316)	-
Net movement of funds in year	306,540	1,560	308,100
Reconciliation of funds			-
Total funds brought forward	59,279,794	250	59,280,044
Total funds carried forward	59,586,334	1,810	59,588,144

24 CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 28 February 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Income from:			
Donations	12,627,554	176,283	12,803,837
Other trading activities	529,335	-	529,335
Investments	685,361	417	685,778
Other Income	625,700	-	625,700
	14,467,950	176,700	14,644,650
Charitable activities	190,243	-	190,243
UK Ministry	275	11,180	11,455
Community Outreach	-	-	-
	190,518	11,180	201,698
Total Income	14,658,468	187,880	14,846,348
Expenditure on:			
Raising funds	265,612	-	265,612
Charitable activities	11,835,448	13,384	11,848,832
UK Ministry	326,414	9,620	336,034
Community Outreach	1,520,419	-	1,520,419
Overseas Mission			
	13,682,281	23,004	13,705,285
Total expenditure	13,947,893	23,004	13,970,897
Net gains on Investments	8,881	-	8,881
Net income before transfers	719,456	164,876	884,332
Gross transfers between funds	163,316	(163,316)	-
Net movement of funds in year	882,772	1,560	884,332
Reconciliation of funds			-
Total funds brought forward	58,352,935	250	58,353,185
Total funds carried forward	59,235,707	1,810	59,237,517

25 POST BALANCE SHEET EVENTS for the year ended 28 February 2022

In April 2022, a loan of EUR 4,000,000 was made to our sister church in Portugal.

uckg.org

THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD

England & Wales - Charity number 1043985

Accounts



uckg.org

**Helping
people
is what
drives us!**

Annual Report and Financial Statements 2020/21

OVERVIEW



OVERVIEW

Introduction

There can be little doubt that 2020/21 was a momentous year for the UCKG HelpCentre in Britain, as it was for just about everyone in the country and worldwide.

As we all know, COVID-19 emerged close to the end of 2019, and just as our 2020/21 financial year was starting the World Health Organisation declared a pandemic. Whether future generations will see the year as having been a major turning point in history, the way it seems to those of us who lived through it, we will never know. What is certain is that it was a period of immense change for the UCKG in the UK.

Instead of celebrating 25 years of Christian ministry and charitable outreach in this country, we had no choice but to make massive changes to the ways we work and worship, and to be innovative and creative in everything we did. We were shocked to be legally obliged to close our doors on 26 March, at the start of the first lockdown, along with every other place of worship in the country.

We can, however, proudly state that there was minimal disruption to our services provision as we had already launched virtual prayer services through a variety of platforms on 23 March, prior to having to close doors. We went on to provide a regular flow of information about what was possible on our website, and to deliver as much of our programme as possible, online.

Obviously we lost the majority of the in-person meetings and events we would have held. To compensate in other areas, we accelerated the launch of additional soup kitchens, opened food banks, and with the easing of restrictions later in the year engaged with the public as much as the law – and wisdom – would allow.

There were certainly many difficulties to address. Staff had to work from home, there was sickness among our people, and practical issues over collecting donations where there were no services in church. Additional expenses included the costs of additional technology to facilitate the online services and the strict hygiene measures necessary as we gradually reopened, and more.

While you will find a great deal about our progress during 2020/21 in this report, you are also most welcome to contact our press officer for further general information and our management accountant on financial matters.

Press officer

020 7686 6033
press@uckg.org

Management accountant

020 7686 6006 ext 6121
audit@uckg.org

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Statement from the Bishop in Charge and the Chair of Trustees

After several extraordinarily challenging years, it would be an enormous pleasure to be introducing this report with such phrases as ‘the past 12 months have been a time of calm and steady progress for the UCKG’. In reality that is diametrically opposed to our experience, and we doubt that such a day will ever come. What we are proud to state is that despite the depth and breadth of the difficulties that 2020/21 threw at us, we arrived at the year end strengthened and energised after a very tough time indeed.

Like so many other organisations – from churches and charities to businesses and not for profits – we were taken by surprise when the pandemic arose, and were unprepared. It was a high risk, low probability event, and such possibilities are notoriously ill-prepared-for around the globe.

Before the World Health Organisation declared a pandemic on 11 March 2020, the mere idea of being forbidden to open their church doors, and banned from meeting people in distress to help them would have been incomprehensible to the UCKG’s pastors. Yet it happened with the UK’s first lockdown. But far from despairing, we took this as a call to action, throughout the organisation, from top to bottom. The UCKG was not going to let coronavirus keep us from our mission of helping people in need and furthering the Christian faith.

Without breaking step, as it were, we rapidly moved all our church services online, using any and every available platform to show our adherents that we were with them – on their screens and in their homes. It was all about the people.

The bishop who was then in charge, broadcast services from the empty auditorium of the Rainbow Theatre to show that we were all in this together. With no services to conduct in their HelpCentres, our pastors at branches around the country used their phones and communications in every form to connect with the people wherever they were. And we are continuing online and in-person services in parallel to this day, to ensure that we are readily available to all who want to call on us.

Once our work of meeting people’s spiritual needs was well under control, we swiftly turned our attention to practical needs. Even with furloughing and other forms of government support, many were losing their jobs and with them the ability to put food on the table. Our first step was to increase capacity at our Catford soup kitchen, and do all we could to ensure reliable supplies as we expected to be in this for the long haul. Further soup kitchens were opened, and were followed in due course by a number of food banks. We are now carrying both of these initiatives forward as regular UCKG activities.

Meanwhile, our community outreach groups did all they could within the confines of the UK's evolving programme of restrictions on personal mobility and human contact, to maintain the support they have always provided within society. Our young people deserve particular thanks for their work at this time, when the science was suggesting they were less vulnerable to infection and serious illness than their seniors, although everyone pulled their weight having regard to their individual situations.

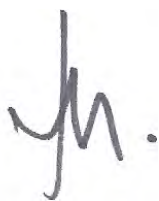
As the year progressed, we gradually opened up our churches. And as needs and rules evolved, we revived activities which had been halted. Our Night Angels, for instance were not needed while homeless people were housed in hostels and cheap hotels, but were back on the streets, as the rough sleepers re-emerged. Evangelism, however, remained online all year.

With normal, happy family Christmases under threat, and a further lockdown

due for January 2021, we decided to boost our regular Give Warmth appeal at the year end. Instead of just providing blankets, duvets and winter clothing for people in need, we extended the concept to include emotional warmth as well as the physical sort. Toys and treats were donated at children's hospital wards in various parts of the country, and there were hampers for the dedicated NHS staff looking after them.

In summary, 2020/21 provided the UCKG with a massive boost in energy and motivation to get out there and do more of what we do best – helping people. We do not, for a moment want to understate how hard it has been, but it has been good and progressive, and there has been no serious long term impact on our receipt of funds.

It simply remains for us to give our warmest thanks and blessings to everyone who has been a part of all this. You have made all the difference for thousands.



Tiago de Jesus Silva Marques
Bishop in Charge

23 May 2022



Audrey Tung de Medeiros
Chair of Trustees

23 May 2022

OVERVIEW

Legal and administrative information

CHARITY NAME

The Universal Church of the Kingdom of God

CHARITY REGISTRATION NUMBER

1043985

REGISTERED OFFICE & HQ

Rainbow Theatre
232-238 Seven Sisters Road
Finsbury Park
London N4 3NX

TRUSTEES

Audrey Tung de Medeiros
(Chair)

Daniel Guerrero
(Honorary Secretary)

Rui da Cunha Silva
(Honorary Treasurer)

Guilherme Eduardo Higuchi Munhoz

Aline de Sousa Assis Munhoz

BISHOP IN CHARGE

Tiago de Jesus Silva Marques

GENERAL MANAGER

Carlos Alexandre Leitão Rocha

HEAD OF FINANCE

Vani Chinapyel

COMMUNITY OUTREACH MANAGER

David Nzuruba

BANKERS

Barclays Bank plc
Charities Team
PO Box 544
54 Lombard Street
London EC3V 9EX

SOLICITORS

Howard Kennedy LLP
No. 1 London Bridge
London SE1 9BG

AUDITOR

RSM UK Audit LLP
Statutory Auditor
The Pinnacle
170 Midsummer Boulevard
Milton Keynes MK9 1BP

OVERVIEW

Objectives and activities

There have been no changes in our overarching objectives in the past year or, indeed since 1995, when the UCKG was established here as an autonomous church and charity. These objectives are to:

- Advance the Christian faith; and
- Implement general charitable purposes.

In response to the coronavirus pandemic, however, we introduced, and have met a number of secondary objectives to further the spiritual and physical wellbeing of our congregations, pastoral team, staff and whoever turns to us for help.

These are to:

- Be readily available online to provide spiritual support to all, and take every opportunity to provide practical help for anyone lacking the basics of a decent life.
- Be flexible and creative in responding to the situation.
- Do all we can to protect the health of our congregations, pastors, staff and the public.

Firstly, we transitioned smoothly from holding services in our HelpCentres, to online provision and reemphasised the work of our 24 hour telephone helpline. We kept our congregations well informed about the changes via our website and got even more active on social media.

Prior to the first lockdown, and as soon as we could reopen, we invested heavily in protecting the health of everyone attending the HelpCentres. We fully met or exceeded national requirements for mask wearing, PPE, hygiene and social distancing.

We also accelerated plans for a network of soup kitchens and food banks, which again, were subject to strict health and food safety regulations.

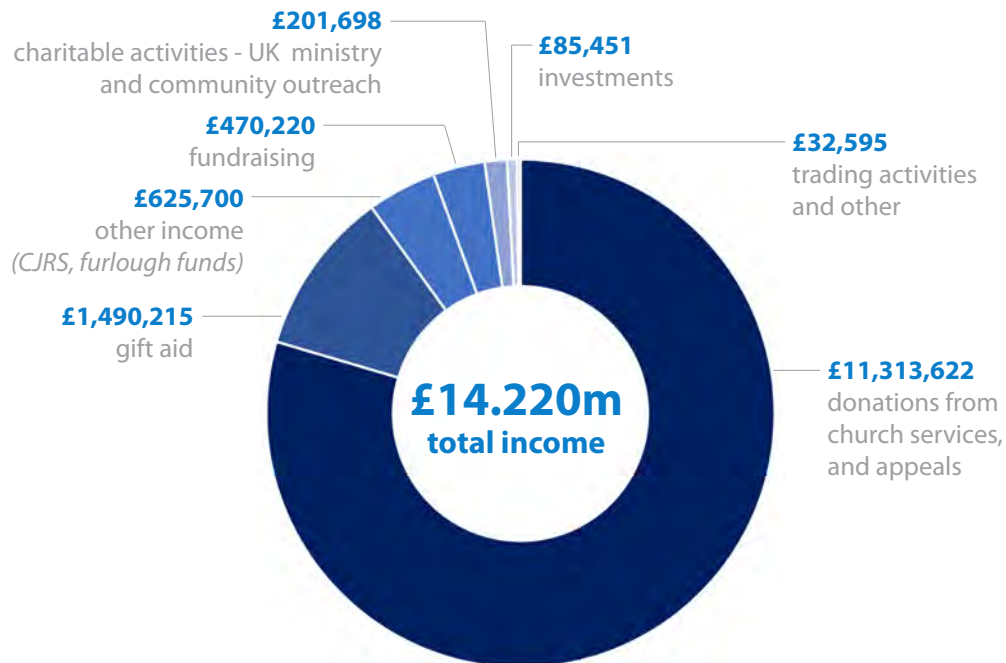
With all this going on, other plans for meeting our objectives took a back seat, but will be reinvigorated as soon as practicable.



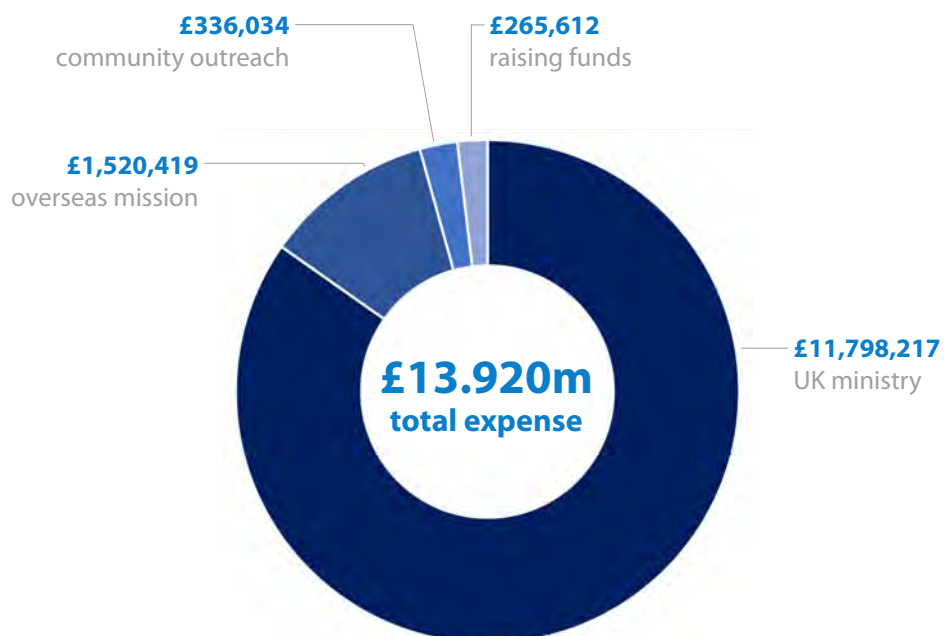
OVERVIEW

Resources and benefits

Our income



How funds were used



HelpCentres in the UK at the year end



32

full-time locations in operation daily, 365 days a year



18

part-time/temporary locations open several days a week

People serving in the UK at the year end



54

pastors and the Bishop in Charge serving full-time



21

assistant pastors serving full-time



133

workers in administrative and various support roles



54

wives of pastors and the bishop supporting the ministry



671

volunteers assisting with church services and advice sessions



1,424

volunteers helping with local community activities

Key benefits delivered and help provided



3,732

hours in the year each full-time HelpCentre was open with pastors available to assist all comers*



539,945

attendances in the year 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



620

individuals were baptised in water and started their journey to salvation¹



11,738

baptised members registered in our database, less deletions, at the year end

Key benefits delivered and help provided (continued)



14,820

calls were received by our 24 hour telephone helpline during the year



1,311

members of the public called the helpline for the first time



2,992

calls were received for tithing, offerings and donations²



409

calls were received for mental wellbeing support



3,190

members of the public called the helpline asking for support in prayer

5.03% of all calls received were to enquire about **baptism in water** - callers were provided advice and guidance on the considerations leading to being baptised in water and whilst HelpCentres were closed, provided the link for baptism in water online

5% of all callers seeking prayer mentioned **mental health, depression, suicidal thoughts and feeling down** - although prayer is requested and given, callers are often referred to relevant professional external support, whether charitable or governmental

4.87% of calls asking for prayer were from people 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

4.4% of all callers seeking prayer were concerned with **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

3.64% of all callers in search of prayer were people suffering with insomnia - these calls predominantly take place in the early hours of the morning, with callers desperate to catch some rest before having to take the children to school and reporting for work



3,641

hours of community service were given by our volunteers nationwide each week



948

hours of community events were held during the year



5

soup kitchens providing soup and simple meals weekly were in operation during the period³



5

food banks providing weekly bags of groceries were in operation during the period⁴

Key benefits delivered and help provided (continued)



1,330

young people attended our UK youth group joining at age 14 and remaining until 25



152

hours of meetings/activities are provided by each branch of the youth group, each year

Social media presence



2.97m

people follow our Facebook @UniversalChurchUK



15,800

people follow our Instagram @universalchurchuk



14,800

people subscribe to our YouTube channel UCKGTV



8,104

people follow our Twitter @TheHelpCentre

footnotes

* UCKG HelpCentres were closed for 11 weeks between March and June 2020 by force of government imposed restrictions related to COVID-19. Services of prayer were moved online and made available on a variety of platforms for our members' and the public's convenience.

¹ this figure includes online water baptisms that the UCKG HelpCentre had to introduce by force of government imposed restrictions related to COVID-19.

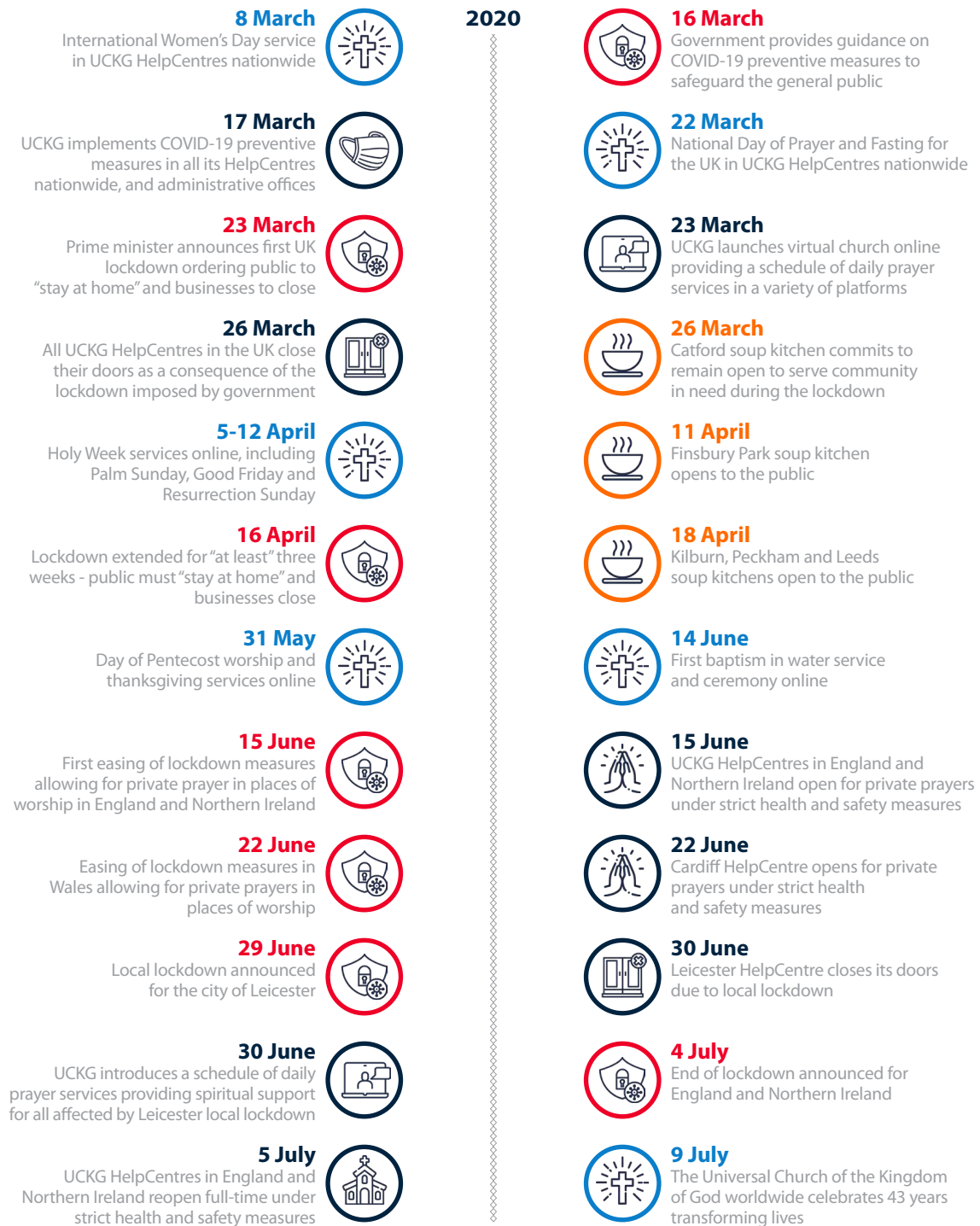
² this is an unusual type of call that occurred by force of government imposed restrictions related to COVID-19. Donors would normally attend and donate at our daily services of prayer.

³ there were new soup kitchen locations opened during the period at our Finsbury Park, Kilburn, Leeds and Peckham HelpCentres. The expansion of our soup kitchen network was driven by and in response to public need exacerbated by the pandemic, but it is now a permanent activity and community provision.

⁴ Food banks were opened during the period at our Plaistow, Stamford Hill, Croydon, Edmonton and Hackney HelpCentres. The creation of a food bank network was driven by and in response to public need exacerbated by the pandemic, but it is now a permanent activity and community provision.

OVERVIEW

Key events timeline



● Government COVID guidance

● UCKG response to COVID guidance

● Spiritual support, advice and guidance

● Community outreach activities

- 15 July**
End of lockdown in Scotland - places of worship can reopen for communal services of prayer for up to 50 people
- 3 August**
End of local lockdown in the city of Leicester - places of worship can reopen
- 30 August**
Day of Rescue service at UCKG HelpCentres nationwide
- 16 October**
Night Angels outreach resumes with volunteers visiting city centres nationwide to help the homeless
- 23 October**
Cardiff HelpCentre closes its doors due to firebreak lockdown
- 24 October**
Plaistow food bank opens to the public
- 5 November**
Second national lockdown comes into force in England
- 5 November**
UCKG introduces a schedule of daily prayer services providing spiritual support for all affected by England's second lockdown
- 9 November**
End of firebreak lockdown in Wales
- 14 November**
Stamford Hill food bank opens to the public
- 20 November**
Glasgow HelpCentre remains open with a restriction of 20 people per service of public prayer and worship
- 27 November**
Further restrictions come into force in Northern Ireland
- 27 November**
UCKG introduces a schedule of daily prayer services providing spiritual support for all affected by Northern Ireland's restrictions
- 2 December**
End of the second lockdown in England

2020

- 15 July**
Glasgow HelpCentre reopens full-time under strict health and safety measures and capacity restrictions
- 3 August**
Leicester HelpCentre reopens full-time under strict health and safety measures
- 11 October**
The Encounter with Peace service at UCKG HelpCentres nationwide
- 23 October**
Firebreak lockdown announced for Wales
- 23 October**
UCKG introduces a schedule of daily prayer services providing spiritual support for all affected by Wales firebreak lockdown
- 2-4 November**
The 3 Days to Draw Near to God prayer purpose at UCKG HelpCentres nationwide
- 5 November**
All UCKG HelpCentres in England remain open for private prayer only, under strict health and safety measures
- 7 November**
Croydon food bank opens to the public
- 9 November**
Cardiff HelpCentre reopens full-time under strict health and safety measures
- 20 November**
Level 4 restrictions come into force in Scotland
- 21 November**
Edmonton food bank opens to the public
- 27 November**
Belfast HelpCentre closes its doors due to further restrictions
- 28 November**
Hackney food bank opens to the public
- 2 December**
HelpCentres in England reopen full-time under strict health and safety measures

● Government
COVID guidance

● UCKG response
to COVID guidance

● Spiritual support,
advice and guidance

● Community
outreach activities

- 6 December**  Invitation from the Father service at UCKG HelpCentres nationwide
- 11 December**  Belfast HelpCentre reopens full-time under strict health and safety measures
- 11 December**  Glasgow HelpCentre remains open with a restriction of 50 people per service of public prayer and worship
- 14 December**  Plaistow Give Warmth appeal and donation
- 16 December**  Finsbury Park, Leeds and Tooting Give Warmth appeal and donation
- 18 December**  Lozells and Bullring Birmingham, Catford and Nottingham Give Warmth appeal and donation
- 20 December**  Stratford Give Warmth appeal and donation
- 23 December**  Brixton, Hackney, Hammersmith, Manchester, Peterborough and Sheffield Give Warmth appeal and donation
- 31 December**  New Year's Night Vigil service in UCKG HelpCentres nationwide
- 5 January**  Glasgow HelpCentre closes its doors due to national lockdown
- 6 January**  Third national lockdown comes into force in England
- 18 January**  Catford soup kitchen wins Lewisham Mayor's COVID Response Award
- 28 February**  Anointing with the Oil from the Horn service at UCKG HelpCentres nationwide

2020

- 11 December**  End of further restrictions in Northern Ireland
- 11 December**  Level 4 restrictions in Scotland decrease to level 3
- 11-31 December**  Fast of Daniel - 21 Days Pleasing the Holy Spirit event
- 15 December**  Croydon, Luton, Newcastle and Wood Green Give Warmth appeal and donation
- 17 December**  Kilburn and Peckham Give Warmth appeal and donation
- 19 December**  Edmonton Give Warmth appeal and donation
- 21 December**  Willesden Green Give Warmth appeal and donation
- 24 December**  Southall Give Warmth appeal and donation

2021

- 5 January**  National lockdown comes into force in Scotland
- 5 January**  UCKG introduces a schedule of daily prayer services providing spiritual support for all affected by Scotland's national lockdown
- 5 January**  All UCKG HelpCentres in England remain open, under strict health and safety measures preventing mingling
- 31 January**  Holy Oil Event at UCKG HelpCentres nationwide

● Government COVID guidance

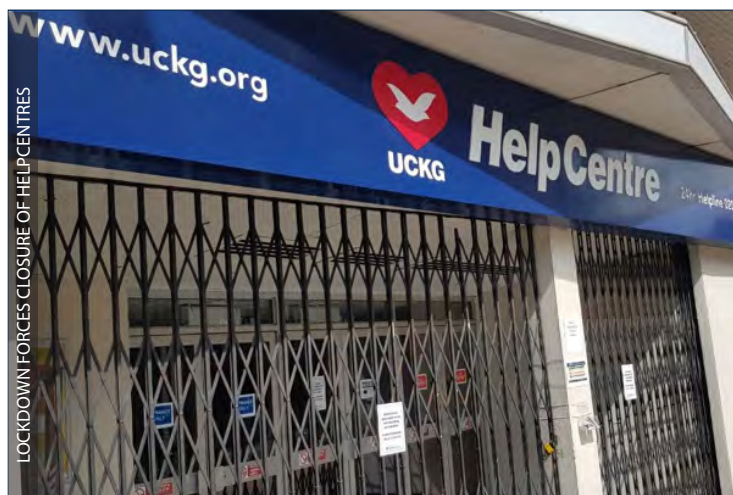
● UCKG response to COVID guidance

● Spiritual support, advice and guidance

● Community outreach activities

OVERVIEW

Highlights from 2020/21



March 2020 International Women's Day

We held International Women's Day services in the HelpCentres in early March. With Mothering Sunday coming shortly before the initial lockdown, our Blessing of Mothers service took place in person, in our HelpCentres.

National Day of Prayer and Fasting

On the eve of the first lockdown, we held a National Day of Prayer and Fasting for the UK online. Everyone was invited to pray and fast for the health and wellbeing of our country and its people.

UCKG goes online

On 23 March, we opened our virtual church online so that our members and the public could continue their

worship as normal, but from their homes. There was no loss of provision in the switchover.

All HelpCentres in the UK are forced to close

UCKG HelpCentres in the UK closed their doors on 26 March at the start of the first lockdown to combat the COVID-19 pandemic. By law, we were not allowed to hold public services of

prayer or meet people in need on a one-to-one basis.

April 2020 Holy Week and Resurrection Sunday

We celebrated the greatest Christian festival of the year online because of the pandemic. This began with the celebration of Palm Sunday and moved in faith through Holy Week to Good Friday, when we started four days of dedicated services, culminating in an online Lord's Supper (communion service) on Easter Sunday.

Soup Kitchens

We expanded this initiative from one to five outlets and gave away thousands of portions of good quality homemade soups and hot meals in 2020/21 to homeless people, the low-waged, furloughed,





SOUP KITCHEN PROVISION EXPANDS NATIONWIDE

unemployed and others struggling to put food on the table.

We opened additional soup kitchens at Finsbury Park, Kilburn, Peckham, and Leeds. While a typical attendance on opening day at a new outlet would be around 30 people, Peckham was an outlier with 50, and soon went on to gain a regular attendance of around 80 people.

June 2020 Best day at Finsbury Park Soup Kitchen

Extra donations of food one week in June enabled Finsbury Park HelpCentre to more than triple the number of people fed, handing out soup and more to 169 individuals.

First Online Baptism in Water

We introduced an online Baptism in Water service – our first ever! We were delighted to have around 24 candidates for baptism, all eager to implement the decision to dedicate their

lives to Jesus. The baptisms took place before one of our online Sunday services.



BISHOP CONDUCTS BAPTISM IN WATER ONLINE

Each candidate to be baptised was instructed to



HELPCENTRES REOPEN AFTER LOCKDOWN

have a glass of water ready and to follow the words of faith and instructions given by the officiating bishop. It was simultaneously exciting and humbling for everyone involved to be delivering on our objective of furthering the Christian faith in such an innovative way. The church building may have been closed due to COVID restrictions, but our concept of the altar was not.

July 2020 Full-time HelpCentres reopen in England and Northern Ireland

The full-time HelpCentres reopened for services of public prayer this month, subject to a strict hygiene regime and the use of face masks, hand gels and social distancing. We also celebrated the 43rd anniversary of the foundation of our movement.

August 2020 The Day of Rescue

The Day of Rescue event in all branches was for people who found themselves far

from God, and wanted to improve their situation.

October 2020 Night Angels

We delivered this programme from 15 London HelpCentres and another 13 outside London including Birmingham (Bullring and Lozells), Gravesend, Leicester and Sheffield during 2020/21. Night Angels are UCKG volunteers, who visit the homeless on the streets of major cities and some towns across the UK. They also bring comfort

and being around our loved ones gives us a sense of peace, but that quickly fades when problems and challenges arise. On 11 October we concentrated our prayers on finding peace.

Sunday of Bulletproof Marriage

On 25 October we prayed especially for people who felt they had lost the joy in their marriages, or were on the brink of divorce. In normal times we hold the Love Walk, an opportunity for couples to enjoy each



to distressed late night revellers leaving clubs and the like, who could be the worse for alcohol and/or drugs. The requirement for Night Angels had declined for a while as rough sleepers were provided with hotel and hostel accommodation under earlier lockdown rules. After this ended, and night life resumed, so did the need for our support.

The Encounter with Peace

Feelings of achievement

other's company in local open spaces.

November 2020 Food Banks

We opened food banks at the HelpCentres in Croydon, Edmonton, Hackney, Stamford Hill and Plaistow, serving the same groups of users as our soup kitchens do. The non-perishable groceries, fruit and veg that were handed out were donated by not for profits, supermarkets and other food outlets, and our own



HelpCentre members. The members also run the service, which is open for several hours each Saturday, and seek donations.

Three days to Draw Near to God

Starting on 2 November we held three days of special prayers in all HelpCentres in preparation for the coming second lockdown.

December 2020 Give Warmth Appeal

Two of our groups, the CBC, which looks after the very young while parents attend services, and the PCG, which visits and provides





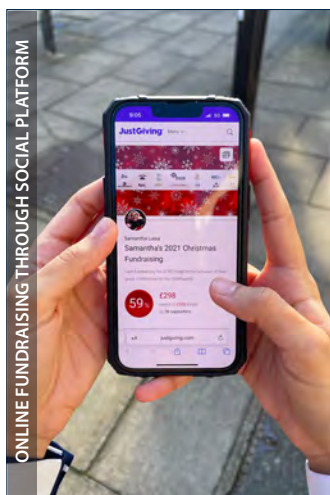
emotional support to those in hospitals, hospices and at home, brought Christmas cheer to people who are particularly challenged through the festive season. A total of 28 locations where we have HelpCentres, reached out to people in need, including children in hospitals and hospices, NHS workers, and homeless people and rough sleepers.

Through the Give Warmth Appeal we brought smiles to their faces with gifts, while our volunteers found the experience of helping in this way to be humbling as well as a privilege. We provided PPE for all our volunteers so that they were not putting their own health at risk by working in difficult circumstances.

Fundraising 2020

Unable to pursue our normal fundraising practices that include supermarket bag packs, street collections, carol singing, etc, our fundraisers turned to the internet and came up with creative and

entertaining ways to raise funds online. Their objective was to boost funds for five



of our activities that were particularly important at

a time when people were losing loved ones, jobs and incomes, and much of what makes life sweet. The groups supported were the 24 hour helpline, soup kitchens, food banks, Night Angels and the Give Warmth Appeal. One fundraiser danced for 24 hours in order to contribute; others got themselves sponsored for runs or baked cakes to sell to members for their households.

January 2021 Catford Soup Kitchen wins award

Catford soup kitchen won the Lewisham mayor's COVID response award. The award recognised the amazing contribution of those who played a major role in the community in response to COVID-19.

Local MP at the Catford Soup Kitchen

Lewisham MP, Janet Daby, was welcomed to curry Saturday at our original soup kitchen on 23 January, when a local restaurant, Panas Gurkha, donated 100kg of food for the



benefit of our users. With rice and a vegan spinach and chickpea curry on the menu, there was food to nourish body and soul.

Holy Oil event

Attendees at services in our HelpCentres on 31 January received a free bottle of blessed Holy Oil to remind them of the miracles that God performed in the past, to awaken their faith and to encourage them to pray for God's guidance in the current era.

The oil we gave was blessed at the replica Temple of Solomon in Brazil by UCKG bishops and pastors from all over the world.

during the pandemic. He was accompanied by 20 jovial volunteers who also dedicated their time to support those who were experiencing food poverty.

Anointing with the Oil from the Horn

On 28 February all our HelpCentres celebrated the Old Testament event, when David, who was to become king over Israel as successor to Saul, was anointed with oil by the prophet Samuel in the midst of his brothers. Just as the Spirit of the Lord came to David that day, so we believe that those who participated in our service will similarly gain spiritual strength and grow in faith.

February 2021

Lewisham Mayor volunteers at Catford Soup Kitchen

On Saturday 20 February, there were treats in store for 216 people who came along to the Catford soup kitchen. The Mayor of Lewisham, Damien Egan, saw first-hand the work of the outreach



TRUSTEES' REPORT



TRUSTEES' REPORT

Achievements and performance

The past year has undoubtedly been the most challenging in all the time that the UCKG HelpCentre has been active as an autonomous church and charity in the UK. Our response to that situation has been, and continues to be proactive, using technology and readjusting some of our activities to meet the need.

Our purpose and mission here are unchanged, along with our faith (See the Statement of Faith overleaf). The church's day to day activities have, without exception, been affected to varying extents, by the coronavirus pandemic. We have had to be flexible and innovative in everything we do. That includes our daily services of prayer, ability to help distressed individuals, community outreach programme, and the working practices in our headquarters at the Rainbow Theatre in Finsbury Park, north London, and at

HelpCentres around the UK.

This past year has been a time of learning and growth for us – both in practical knowledge and in faith – and we look to the future with clear but cautious optimism. It is leavened with deep sympathy for all those in our communities who have suffered and lost loved ones or been unwell themselves, and those who have experienced encroaching pain and poverty. We have, however, redoubled our efforts to support everyone who has come to us for comfort and sustenance, and with it our commitment to God and humanity.

Our priorities have been to ensure that we satisfy all necessary requirements to:

- Protect the health of our congregations, staff and visitors to our premises.



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.

- Provide spiritual support online, including through our services of prayer and on a one to one basis by phone or online, where we have not been permitted to meet in person.
- Refocus our community outreach onto the provision of an increasing number of soup kitchens and the addition of food banks.

This does not mean, of course, that we lost sight of our strategy of continually growing our church by seeking new premises to add to our portfolio as working bases, to meet the objective of furthering the Christian faith. We continued to work as a lean organisation so that we could fund the maximum amount of charitable activity. It was also important to us to retain the volunteers who support our pastoral and administrative teams, although the restrictions on human contact imposed by the pandemic caused changes to what they could do. We are very grateful to everyone who helped out, and especially those who were willing to don PPE and serve the public at our soup kitchens long before vaccines were available.

UK ministry – in HelpCentres and online

The nature of our ministry has remained unchanged. We are firmly based in the poorer parts of London and major UK towns and cities, endeavouring to provide spiritual support and ‘pick up the pieces’ for people who have fallen through the various national safety nets.

What changed radically in 2020, was that much of our work was moved online at the start of the first lockdown, and we have continued to run in-

church and virtual services and groups for our members in parallel ever since. We started the year installing robust hygiene systems, and NHS information posters, in the full-time HelpCentres for the protection of congregations and everyone working there, well before a lockdown was required and our staff had to work from home. Unfortunately, it was necessary to shut all 18 part-time facilities because we could not be certain that safety measures would be of the required high standard.

The first lockdown, from 26 March 2020 until well into June, meant that all our services were online and those events and outreach activities that could not be run this way were cancelled. We reopened our doors as soon as people were permitted to enter for private prayer, as individuals or in small household groups, applying strict biosafety measures, including use of face coverings and hand gels, and social distancing. These measures had to continue once the government allowed services to restart, however we carried on with some of the online provision so that people deemed clinically vulnerable, and those isolating and in quarantine did not have to forgo our services.

For easy reference, the map overleaf shows the whereabouts of our full-time HelpCentres in the UK, and lists HelpCentres by region. While we have a presence in all four home nations, with facilities in Cardiff, Belfast and Glasgow, the balance is predominantly in the poorer parts of London and major towns and cities. Our chosen locations are the more challenged city centres and secondary high streets, with high footfall and good public transport.

Scotland

Glasgow

Northern Ireland

Belfast

Portadown

North East England

Newcastle

North West England

Manchester

Leeds

Liverpool

Yorkshire and the Humber

Sheffield

East Midlands

Leicester

Nottingham

West Midlands

Birmingham Bullring

Birmingham Lozells

Wolverhampton

East England

Ipswich

Luton

Peterborough

Great Yarmouth

Watford

North London

Edmonton

Finsbury Park

Stamford Hill

Wood Green

East London

Hackney

Plaistow

Stratford

Ilford

Romford

Walthamstow

Wales

Cardiff

Wrexham

South West England

Swindon

Bristol

South East England

Gravesend

Crawley

Oxford

Reading

Southampton

West London

Hammersmith

Kilburn

Southall

Willesden Green

Wembley

South London

Brixton

Catford

Croydon

Peckham

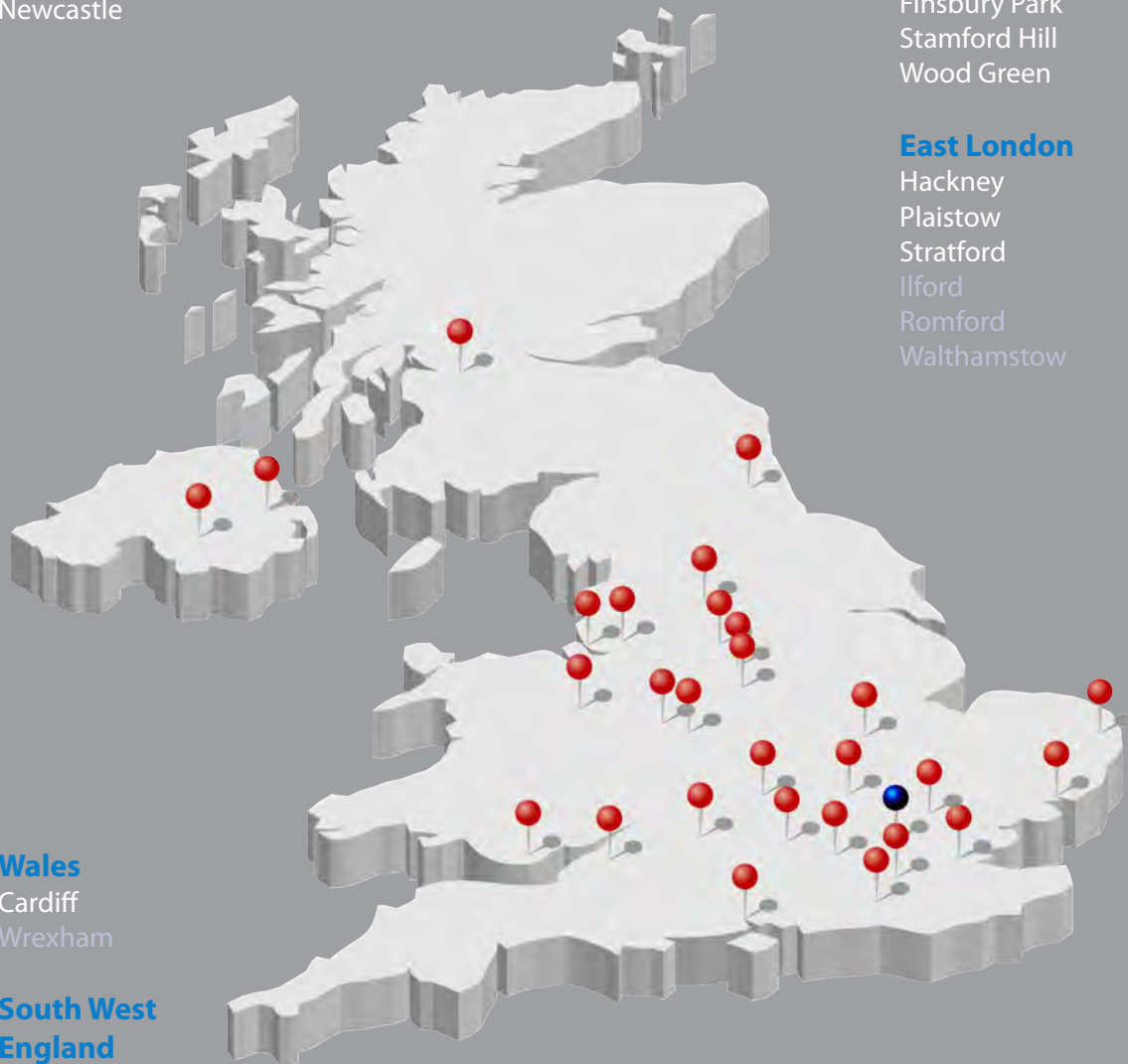
Tooting

Brixton Portuguese

Woolwich

Isle of Jersey

St Helier



As at 28 February 2021, the UCKG's property portfolio comprised 32 full-time HelpCentres, owned freehold or leasehold, and 18 part-time facilities. 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.

Despite the difficulties experienced this year, we are constantly seeking opportunities to extend our reach, particularly in areas where demand is proven, and we have a very active property search team. Introductions to premises such as defunct places of worship, disused cinemas and industrial premises suitable for upgrading, are welcome. Part-time HelpCentres work from hired halls, in hotels, community centres, schools and similar venues in areas where we are keen to expand our ministry. 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 carried out at Finsbury Park, Glasgow, Plaistow and Stratford and smaller works at 28 other HelpCentres.

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. During the first and strictest lockdown all services were conducted online and could be accessed via YouTube, Facebook, Liberty Radio and the subscription app univervideo.com, but reverted to our normal schedule on 5 July for England and Northern Ireland. Dates varied around the UK because of the devolved administrations' responsibility for health; and Leicester was subject to a local lockdown because of high COVID-19 case numbers.

However, we continued the online provision on Wednesday, Thursdays and Sundays for the clinically vulnerable, older people and those isolating or in quarantine.



BISHOP MINISTERS FROM EMPTY CHURCH IN LOCKDOWN

Weekday prayer services are held up to four times a day in all full-time HelpCentres, and deal with the issues everyone faces. Services focus on a different area of life each day, and sometimes follow a seminar format, when the UCKG teams up with specialist charities or advisors.

Online provision also replaced our

services in Portuguese and Spanish for speakers of those languages. Some full-time HelpCentres now have Portuguese services, and some offer services in Spanish as well, and there's an all-Portuguese speaking HelpCentre in Willesden Green, west London. Our multilingual provision is a growing part of the UCKG's work, helping to support diverse communities.

Weekly Services Schedule Services take place daily at 7am, 10am, 3pm and 7.30pm	
MON	INDEPENDENCE PROJECT Prayers and guidance for financial growth and success.
TUE	HEALTH DAY Prayers promote physical wellbeing to complement medical advice and treatment.
WED	SPIRITUAL GROWTH Prayers and Bible studies for spiritual growth and development.
THU	FAMILY DAY Prayerful support and guidance for families. LOVE THERAPY SEMINAR Prayers, advice and guidance for singles and couples.
FRI	SPIRITUAL CLEANSING Prayers for freedom and protection from negativity.
SAT	DISCIPLESHIP Evangelism and outreach.
SUN	EMPOWERMENT Connecting with God through prayer, with the self and with positive people.

It should be noted that we held our first ever baptism in water online in June of 2020. Normally baptism into the UCKG is by total immersion, and takes place in the baptism pools of our HelpCentres in the course of some of our services. This time, however the candidates for baptism were asked to use a single glass of water in their own homes at an online service, and follow

the bishop's instructions and words of faith. It was a joyful and moving occasion.

UK ministry – further activities

Breaking the Habit

Formerly a Sunday afternoon meeting in the Finsbury Park HelpCentre, for people wanting to overcome

addictions, this quickly became an online activity. But once we were able to reopen to attendees, the meetings resumed in the HelpCentre. Family members who are affected by a loved one's addiction are also supported.

Children's Biblical Centres

After closure in March, all the CBCs reopened in July for children aged 8-10, while all other babies and young children had to attend services with their parents or guardians. 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 first aid trained. 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

Like VYG, our group for older teens and twenties, this group operated online or in carefully regulated meetings at HelpCentres, where the members had to observe social distancing, and use hand gels and masks, according to the situation at the time.

UTF is for 11 to 14 year olds, acting as a follow on to the CBCs, but open to all. It provides a Christian environment in which the young people are encouraged to develop their talents and start preparing for adulthood. In normal circumstances, the meetings are run by DBS checked advisors who offer guidance and support, acting as mentors for the youngsters; and there are also fun activities, competitions

and initiatives. Open discussions help the teens to build their confidence and characters, and develop the tools they need for making wise decisions as they grow up.

Christian Books Plus

Our bookshops normally operate in dedicated areas in our full-time HelpCentres, but were closed and replaced by an online facility at christianbooks-plus.com. They all supply books and other materials to help congregants and interested members of the public in their spiritual development.

Delight Cafés

The three outlets, in Finsbury Park, Peckham and Leeds HelpCentres, were closed due to the pandemic. The intention is to reopen when we can and to set up more of these cafés in due course for the convenience of people attending church.



DELIGHT CAFE PREMISES WERE USED TO PREPARE SOUPS FOR SOUP KITCHEN

Godllywood

This is a dedicated women's ministry, led by the wives of UCKG pastors and bishops on the basis of faith. It predominately operated online in 2020/21. It encourages members to establish and maintain strong self-esteem and become women of God.

Godllywood Girls

By taking a flexible approach and combining Godllywood Girls and Godllywood, we solved the problem of no face to face meetings for some of the church's most devout women and girls, delivering meetings and discussions online.

Godllywood Girls is designed to help young girls who are already regular churchgoers, develop confidence, good patterns of behaviour, and develop their skills. It has sections for 6 to 10 year olds and 11 to 14 year olds. In normal times the girls are supported emotionally and monitored weekly by pastors' wives and attend monthly meetings. Many different topics are addressed including building relationships and friendships.

Individual spiritual support

Everyday technology in the form of our 24 hour telephone helpline, provided the answer when we were forced to halt the one-on-one spiritual support meetings we normally provide for anyone who is deeply troubled. The helpline was heavily promoted during lockdown. Thankfully, we quickly reinstated such meetings with DBS checked pastors, or with bishop, when restrictions were lifted.



Pilgrimages

In the normal way the UCKG HelpCentre runs occasional pilgrimages to two destinations, Israel and the replica temple of Solomon in São Paulo, Brazil, the last one having taken place in 2019. The aim is to help pilgrims strengthen their faith and enhance their understanding of the Bible. These pilgrimages have been suspended temporarily in view of the pandemic.

Prayer Group

This group changed its working method from fortnightly meetings to a 'work from home' format. The group, which is open to all UCKG members exists to coordinate consistent prayer for the church's activities and to teach those who join the group how to pray and use prayer to overcome everyday challenges. This year, the members continued their work of prayer at home.

Faith-based special events

The UCKG normally holds special events for people who want to deal with their problems through faith, in football stadiums or other capacious venues. But with such events banned by the government in order to reduce the transmission of COVID-19, we once again turned to the internet and delivered this programme virtually.

Adaptability and our readiness to adopt new ways of working ensured that we met our purpose on this score as usual.

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. We normally operate a number of community outreach groups run from our centres nationwide, and catering to various

demographics, in order to care for, support and encourage people at every stage of life.

This year, however, all face to face group and one-to-one meetings by these groups had to be put on hold, and we refocused our outreach work so it that either operated online or through a small range of permitted activities.

Caleb Group

Loneliness in old age is often mooted as a significant societal problem in the UK, and it is one that the UCKG has sought to mitigate through Caleb, its group for those aged 55+. With the added isolation imposed by the lockdowns, something had to be done – and fast – as we could no longer socialise with our seniors.

The immediate solution was to check up on Caleb members by phone, at the height of the first lockdown, when isolation was most severe. Later we delivered groceries to any seniors who let us know they were in need, using supplies from our soup kitchens or food banks. For spiritual guidance, the Caleb group leader made YouTube videos which were sent to the group members for additional spiritual guidance.

Patient Care Group

The PCG volunteers were unable to meet, run events or visit the sick in hospitals, hospices and at home as they usually do, however our pastors were available on the 24 hour telephone helpline for those in need for prayer and supportive conversations.



Removing All Hurt and Abuse

While RAHAB, our community group for women who have experienced abuse in any form, was suspended, this important work was taken up by our pastors' wives, acting alongside their husbands' ministries or under the aegis of Godllywood. This work helps such individuals to overcome their traumas by offering emotional and spiritual advice and support.

Rescue of Dignity

Unfortunately, this group was unable to continue its work this year for largely practical reasons. In the normal way its members would be supporting remand and sentenced prisoners through visits and letter writing to help them prepare for a better way of life on release, and would hold two meetings a year to provide support to prisoners' families. The group hopes to resume its activities as soon as it can.

School for Mothers

We certainly didn't give up on good parenting, when in November 2020 this activity was suspended as a separate group within the church, based at Finsbury Park. Instead, we ensured that individual support/advice was available through the pastors' wives, since group meetings could not take place.

Victory Youth Group

VYG operated online or in carefully regulated meetings at HelpCentres, where the members had to observe social distancing, and use hand gels and masks, according to the level of lockdown and other restrictions that applied at various times of the year.

This group 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 1,330 14 to 25 year olds, who take part in weekly meetings, where young people who are not of the church are also extremely welcome. It attracts youths who are ready to give up destructive lifestyles and help them turn their lives around, in addition to the responsible young people who make up the majority of the membership.

The group provides a safe and secure source of 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 been fully available throughout the pandemic. UCKG pastors and trained volunteers worked shifts around the clock, providing practical and spiritual guidance to callers from any and every part of society. They dealt with the gamut of problems resulting from lockdown, including isolation and depression, furloughing and job losses, home schooling, domestic abuse and more.

Training centre

The training centre based at the Rainbow Theatre in Finsbury Park was closed this year due to the pandemic and will reopen in a new format as soon as it is safe to do so.

Catford and other soup kitchens

The soup kitchen at the Catford HelpCentre confirmed that it would stay open right from the start of the pandemic, when many others were closing, and continued its regular Saturday service, providing soup, simple meals and takeaway bags of groceries throughout the year. The helpers, who were fully equipped with PPE to protect their own health, prepared a selection of quality home made soups each week. They served growing numbers of individuals and families who were struggling to afford food, and in some cases were homeless.

The number of attendees rose rapidly from 35-40 a week to around 200, and so the organisers had to work hard to ensure that they had rising and sustainable supplies of food. Fortunately, they received donations from FareShare, the food redistribution organisation, the supermarkets, and a variety of smaller food businesses as well as from the HelpCentre members. Local businesses supporting this initiative included an award winning Nepalese restaurant.

The good work of this soup kitchen has now earned it a number of awards including the Mayor of Lewisham's COVID response award.

In April 2020 the UCKG opened a further four outlets at the HelpCentres in Finsbury Park, Kilburn, Peckham and Leeds, where local people were experiencing much of the same problems.

Our food banks

Starting in October 2020, we opened five food banks, at Croydon, Edmonton, Hackney, Plaistow and Stamford Hill and soon built up a good regular attendance at each.

The members at each HelpCentre were the initial donors, but additional supplies were actively sought, and FareShare and others rose to meet the need.

Night Angels

This initiative was at its most active in 2020/21 from October, when homeless people were returning to the streets as rough sleepers. Night



SOUP KITCHEN OUTREACH EXPANDED DURING THE PANDEMIC

Angels are UCKG volunteers, who have been visiting the homeless on the streets across the UK since 2012, bringing gifts of hot food, blankets and other essentials such as toiletries, and giving words of comfort where that is welcome. Night Angels also assist people leaving clubs and such late at night, who appear at times to be the worse for alcohol and/or drugs.

Overseas mission

The UCKG consistently maximises the donations we receive by applying them to the work of helping church members and those in need in the UK, and in sister churches overseas, so that people gain the support they need to turn their lives around.

In past years we have supported sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius, Hong Kong and New Zealand by means of loans enabling them to further spread the Gospel. Repayment of all loans that have not previously been fully impaired is continuing, apart from the loan to Belgium of £641,538, which has been impaired in the financial year and the loan to Tanzania of £350,434,

which has been converted into a donation in the financial year. (More information is given in Note 11). Part of our support for these sister churches is that loan repayment periods can be lengthy and are agreed in consultation with the relevant sister church to provide flexibility in its development. Further information on the above can be found in Notes 11 and 22 of the financial statements.

During the 2020/21 financial year we have helped with the subsistence expenses of the sister church in Greece with donations totalling £126,359 (2020: £308,836), and have given £87,550 (2020: £90,000) towards the ongoing subsistence of our sister church in Dubai, and a further £56,000 (2020: £12,000) to South Korea to help with subsistence costs. Ongoing subsistence of £56,222 (2020: £65,989), £131,253 (2020: £106,793) and £34,650 (2020: £60,260) respectively, was provided for the development of sister churches in Cyprus, East Timor and Malta. One-off donations of £9,065 (2020: £nil), £7,000 (2020: £nil) and £2,842 (2020: £nil) were provided for our sister churches in Indonesia, Israel



and Malaysia. Further details of transactions with sister churches can be found in Notes 11 and 22.

Depending on the level of available reserves and the nature of the projects, we will continue to help further the Christian faith through our sister churches overseas.

Public benefit

The trustees confirm that they have had due regard to the public benefit guidance published by the Charity Commission, and are satisfied that the activities described and listed in the Trustees' Report are beneficial to the public at large.

The UCKG provides activities that focus on helping individuals of all ages, from all backgrounds, to get closer to God and thereby live more fulfilled lives, while also addressing immediate needs. Activities are

provided free of charge and are made accessible to everyone through extensive publicity via TV, radio, billboards, magazines, newspapers, social media and also by word of mouth.

Increasing personal confidence is at the heart of all the activities we provide. This helps people to find employment; contributes to good mental, physical and spiritual wellbeing; helps to resolve personal and family conflicts; and encourages people to have a more positive outlook on life, as well as providing solace and purpose.

As Christian values are applied by those who attend UCKG HelpCentres, this in turn generates the wider public benefit of an improved and improving society. Prior to the pandemic, the UCKG was very active in visiting people in hospitals, prisons or who were otherwise housebound, providing support and comfort. Unfortunately, we were not allowed to do this for much of the year, neither could we be out and about, running events and helping in other ways. We therefore moved as many of our activities online as we possibly could. Our main community work was refocused on the provision of additional soup kitchens and the introduction of our food banks, which were opened during the financial year, and helped people in food poverty, week in week out.

We are planning to resume the face to face visits and other activities that were either suspended or moved online, as soon as possible.



REACHING OUT TO THE HOMELESS IN LEEDS CITY CENTRE

Fundraising

Fundraising was an immediate concern for the UCKG HelpCentre at the outset of the pandemic, as we firstly turn to our members and followers to donate at our services and through tithing, before seeking support from the public in communities near to our HelpCentres.

We quickly set up links so that those attending services online could donate online, and as lockdown restrictions eased, we were pleased to accept envelopes containing cash and/or cheques at designated times at the HelpCentres.

Our peak fundraising season extends from November to the year end, and normally involves volunteers carol singing, supermarket bag packing, street collections (with the necessary licenses), and more. This year, however, our main fundraising was done online using platforms, such as JustGiving, eBay, Amazon donate and Benevity, with limited door to door and store collections and carol singing. Some of our volunteers turned creatively to social media to raise funds through anything from sponsored cake bakes to a 24 hour online dance marathon.

Over the Christmas period we concentrated on raising funds for five of our groups, which were of particular relevance during the pandemic, namely, the 24 hour helpline, soup kitchen, food bank, Night Angels and the Give Warmth Appeal.

Our fundraising manager remained responsible for delivering fundraising

activities to the required high standard and ensuring that all volunteer fundraisers were trained appropriately.

The UCKG is registered with the Fundraising Regulator and implements its guidelines in all fundraising activities.

The charity did not take part in any restricted fundraising activities in this financial year, ending 28 February 2021, although grants of £11,180 were received from various third party funders to be spent on our newly opened soup kitchens/food banks operating from various branches within the UK.

Two official complaints were received during the year. The outcomes were fully satisfactory to all concerned in each case.

TRUSTEES' REPORT

Structure, governance and management

The Universal Church of the Kingdom of God was first registered in 1995. Our charity registration number is 1043985; the governing document of the charity is our constitution, which was amended, and the amended version adopted in January 2015. The trustees were incorporated as a body in June 2004.

Objects 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 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 country.

The UCKG is committed to helping people to discover their potential and live life to the full, as well as working to expand and to 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 by means of donations and/or loans,

which are presented as programme related investments in the balance sheet.

Organisational 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 pastors of the UCKG (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 gathers for at least two ordinary meetings each year and an annual general meeting after the end of our financial year. The annual general meeting provides the occasion to review performance over the past year 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.

Recruitment and appointment of trustees

As stated above, the charity is governed by our constitution. Details of the trustees who served during the 2020/21 financial year and those who were in post at the date of this report are set out on page 7.

Proposed new trustees are assessed in light of the skills mix needed to supplement the current trustee body, and are elected at the annual general meeting by registered members of the charity. If they are willing, trustees may be re-elected or re-appointed at the annual general meeting, having completed their 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 if necessary, training is provided on trustees'

responsibilities. Trustees are also made aware of other sources of information and guidance on how to be effective in this role.

The trustees' responsibilities

The trustees of the UCKG are responsible for preparing our annual Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The relevant law applicable to charities in England and Wales calls for the preparation of financial statements for each financial year that give a true and fair view of the state of affairs of the charity, and the group, and of the group's income and expenditure for the relevant period. In preparing these financial statements, our trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make reasonable and prudent judgments and estimates.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

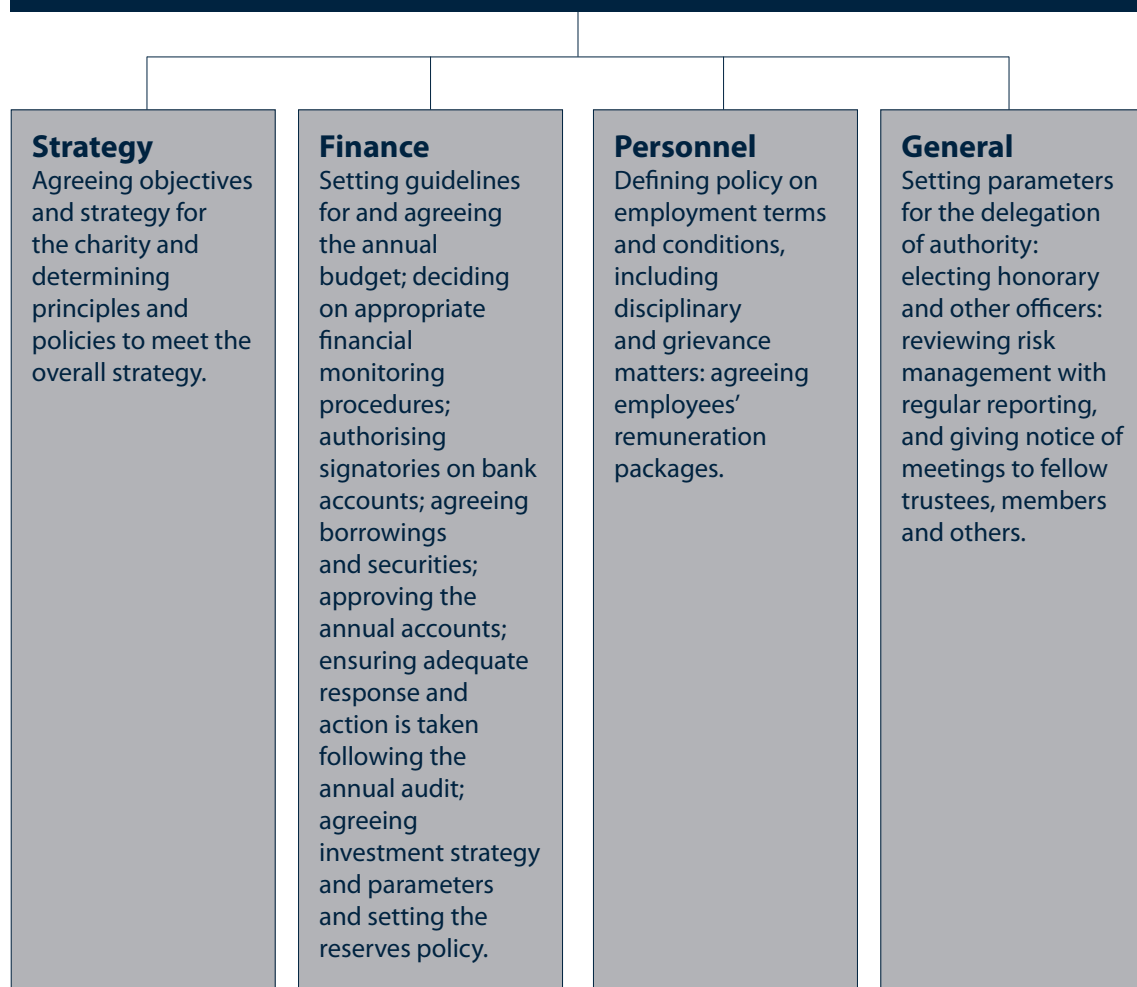
The trustees are responsible for the keeping of proper accounting records that disclose the financial position of the charity and the group with reasonable accuracy at any time, and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of our constitution. They are also responsible for safeguarding the charity's assets and those of the

group, and for taking reasonable steps to prevent and/or detect fraud and other irregularities.

Similarly, our trustees are responsible for the maintenance and integrity of operational and financial information included on all relevant websites. UK legislation governing the preparation and dissemination of financial statements may differ from that of other jurisdictions.

BOARD OF TRUSTEES

Trustees of the UCKG HelpCentre are responsible for the overall running of the charity in the key areas of:



The trustees have overall responsibility for ensuring that we employ an appropriate system of controls, safeguarding the charity's assets, and taking reasonable steps to prevent and detect fraud by providing a reasonable assurance that:

- The charity is operating efficiently and effectively.
- Our assets are safeguarded against unauthorised use or deposition.
- Proper records are maintained and financial information that we use within the charity or which is available for publication is reliable.
- The charity complies with all relevant laws and regulations.

The UCKG's internal control systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees.
- Regular consideration by the trustees of financial results, variances from budgets and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of issues of strategic and operational importance to the charity and group.

Power of attorney

Power of attorney is given to the Bishop in Charge, who manages the

charity's spiritual affairs and carries out related administrative activities. He is answerable to the board of trustees in all matters.

Management and staff

Our management and organisation are defined by our spiritual and administrative structures. The pastoral ministry makes up the spiritual structure. The administrative structure is organised into departments covering all the key areas of activity such as property management and building maintenance, accounts, HR, legal, administration and ancillary trading, publications, media and press. The trustees delegate the operational and day to day administrative management to the general, section and department managers.

The policy for key management remuneration is set and closely monitored by the trustees and is overseen by the Bishop in Charge. We have standard thresholds for remuneration at this level, and take note of the experience, skills and aptitude of the relevant employees or pastoral staff members.

Training of pastors

The UCKG's pastors are drawn from our HelpCentre congregations and are trained, primarily at our headquarters in the Rainbow Theatre, although they can expect to serve in a variety of locations within and beyond the UK's borders during their careers. They are encouraged to marry as we believe in the importance of the family as a cornerstone of society and the Christian way of life. Pastors' wives are expected to be active in the work of the church as well as homemakers,

although a few have additional jobs within our church's administrative structure.

Young men, who may already be assistants within the church, are called, and if the calling proves to be well founded, they progress as trainees, assistant pastors and then pastors before becoming consecrated pastors. Initial training can take up to five years, depending on the individual, and comprises a combination of formal theological and theoretical training and on the job work experience, supervised by one of our experienced pastors.

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 2020/2021 and after the year end, policies were updated in relation to contingency plans on safeguarding, health and safety, handling of service donations, and other key areas, to ensure compliance with statutory requirements. While no high level risks were identified, we would briefly mention data protection and public perceptions of the charity.

As a controller and processor of data, we work to achieve full compliance with the Data Protection Act 2018 and GDPR. Our data protection officer ensures that our policy and

procedures are revised as necessary and remain up to date, and that our internal programme is not just a simple awareness exercise. We also insist on continuous improvement to the cultural norms, values, beliefs and behaviours that relate to data protection across the organisation. More information can be obtained from the Information Commissioner's Office.

The UCKG is well regarded by our members, wider congregations and other people we have helped. We are also confident of good to neutral public perception in the communities neighbouring our HelpCentres, or otherwise in contact with us. Nonetheless, we recognise that very mixed attitudes towards diversity and social justice are currently in circulation, along with antipathy towards Christianity and other faiths. We are therefore alert to and regularly review the risks this poses.

We endeavour to always take a balanced view of unfounded and erroneous criticism, and to minimise risk by minimising the impact thereof. Any complaints against us are dealt with courteously and promptly and are resolved. That stated, we consider that we are only at low risk on this score, but keep this under review.

We do not currently receive any significant government grants, our main income being from service donations. This was not seen as a high level risk in 2020/21 as we have a large loyal following, are spread widely across the UK and continue to open new branches to meet the need for HelpCentres nationwide.

TRUSTEES' REPORT

Financial review

The Group and Charity Statements of Financial Activities for the year are set out on pages 51 and 52 respectively. The group's income during the year amounted to £14,219,501 (2019/20: £14,359,249) of which £11,122,334 (2019/20: £11,274,411) represented donations from church services. The net movement in funds amounted to £308,100 (2019/20: £73,147) resulting in total fund balances carried forward of £59,588,144 (2019/20: £59,280,044).

Income

Unrestricted donations from church services represent approximately 78% (2019/20: 78%) of the total income.

Expenditure

Expenditure for the year totalled £13,920,282 (2019/20: £14,298,093). This decrease in expenditure was mainly due to the pandemic as most activities were put on hold for the majority of the financial year. Some of the main movements included a decrease of £568k in printing, postage and stationary expenses as a direct result of the pandemic, resulting in an overall decrease of £396k in UK ministry charitable activities and an increase in repair and maintenance costs of £350k. There was also an increase in donations to sister churches of £204k mainly due to the loan to Tanzania of £350k being converted to a donation. Further increases included the impairment of the loan to Belgium of £642k and a further increase of £275k to the

dilapidations provision. Staff costs are discussed below.

Approximately 98% (2019/20: 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 32% (2019/20: 30%) 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 £59,588,144 (2019/20: £59,280,044), while the charity's funds totalled £59,237,517 (2019/20: £58,353,185). There were restricted funds of £1,810 as at 28 February 2021 (2019/20: £250).

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 £59,586,334 (2019/20: £59,279,794). Of this amount, £42,077,930 (2019/20: £40,099,658), is represented by fixed assets held for charitable use, principally our freehold

and leasehold HelpCentre properties. The net book value of the church's tangible fixed assets represented by freehold property is £40,637,780 (2019/20: £38,247,305), 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 £4,250,095 (2019/20: £5,777,325) see note 11. As at 28 February 2021 the group's free reserves, which exclude freehold and leasehold properties and sister church loans, were £13,459,320 (2019/20: £13,856,506).

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, (£4,075,000) principally through voluntary income and fundraising activities. This is considered to be enough to cover the church's immediate working capital

and capital expenditure requirements, and to meet our commitments, and seasonal fluctuations in our budgeted income and expenditure. We currently hold more than this amount, which is available for property acquisitions, refurbishments, community works and the continuing expansion of our work.

The reserves policy is to maintain at least £4,075,000 of free reserves over the medium term.

Investment policy

The trustees are empowered to invest the charity's assets as they see fit. The amount of investment will depend on the level of reserves and commitments for the year. We assist our sister churches by providing short to medium term financial support in the form of loans, which are recorded as programme related investments; details are in note 22. Our main method of investing surplus reserves is through the purchase or lease of buildings, and converting them into places of worship, to meet our aim of spreading the Gospel message, and helping people.

All investment options take into account the relevant risk factors. Further options will be considered and the charity reserves the right to determine which investment options are of interest and review them from time to time. We will never invest in the stock market or anything similar that does not guarantee a return on investment. Any surplus working capital is held on treasury deposit with the bank. The trustees are satisfied with the investment income for the year, which is set out in note 3.

TRUSTEES' REPORT

Plans for future periods

The charity's strategic framework has been updated for the current period, 2021-2025, and is being further revised at present to take into account the changing social and operating environment in the UK, as the coronavirus pandemic declines and heads towards endemic status.

In seeking to deliver against our purpose and objectives the UCKG has made a significant change over the past two years in a move from primarily relying on personal contact with members and the local communities, to much wider use of online communications and social media. These will remain important aspects of our evangelism and general communications for the foreseeable future. At the same time, we have also increased our high street presence and practical charitable outreach through a growing long term programme of soup kitchens and food banks.

That said, the core elements of our strategy are as follows:

- **Furthering the Gospel:** to enable people in the UK and beyond to know God, to grow in understanding and commitment in their faith and to integrate it into every aspect of their lives so they gain strength for these relentlessly difficult times.
- **Evangelism:** to spread the gospel through effective evangelism that is flexible in its choice of communications

channels, and leads to growing congregations and more baptisms. Expanding our physical presence across the UK by setting up additional HelpCentres is central to this.

- **Discipleship:** to support the training of ministers, leaders and disciples supporting the objectives of evangelism and furthering the Gospel.
- **Family unit foundation:** to encourage the formation of happy marriages and good and stable family units among our members, as these can be important in a fulfilled Christian life, and to support them.
- **Working with youths:** to develop, improve on and expand the guidance and support we give youths and children to help in securing their present and future welfare.
- **Societal outreach and cooperation:** developing new and existing relationships with the public sector, other charitable organisations, churches and faith groups, and businesses so we can grow our contribution to secular society as a whole is important within the current strategic framework. Such cooperation is a key element in our soup kitchen and food bank programme, for instance.
- **Staff development:** to encourage a working culture underpinned by Christian values, and based on efficient

and effective structures and systems, and to expand our human resources in preparation for future expansion within the UK.

- **Learning:** to improve our ability to be a learning organisation and actively encourage upskilling and lifelong learning among our staff and volunteers.

- **Accountable governance and management:** to apply a culture of continuous improvement to our performance as well as being a managed open, transparent and learning organisation accountable for our actions and meeting high standards of public and stakeholder reporting.

The year ahead, and the period up to and including 2025, will see progress in these areas, in which we will continue to develop and extend our service to our congregations and local communities.

Auditor

A resolution to reappoint RSM UK Audit LLP as auditor will be put by the trustees at the annual general meeting.

Statement as to disclosure of information to auditor

The trustees who were in office on the date of approval of these financial statements have confirmed, that as far as they are aware, there is no relevant audit information of which the auditor is unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been

communicated to the auditor.

Approved by order of the trustees on 23 May 2022 and signed on their behalf by:



Audrey Tung de Medeiros
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's report to the Trustees of the Universal Church of the Kingdom of God

Opinion

We have audited the financial statements of The Universal Church of the Kingdom of God (the 'charity') and its subsidiary (the 'group') for the year ended 28 February 2021 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 2021 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors

under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months

from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect

of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept by the parent charity; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 37, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud,

to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the group and parent charity operate in and how the group and parent charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact

on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011, the parent charity's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, and inspecting any correspondence with local tax authorities.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to safeguarding and fundraising standards. We performed audit procedures to inquire of management and those charged with governance whether the group is in compliance with these laws and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and completeness of donation income as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates, testing controls in relation to donation income and performing analytical procedures in relation to

donation income.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
The Pinnacle
170 Midsummer Blvd
Milton Keynes
MK9 1BP

Date: 23 May 2022

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

FINANCIAL STATEMENTS

FOOD AND NON-PERISHABLES DISTRIBUTION, NORTH WEST LONDON



FINANCIAL STATEMENTS

Group statement of financial activities

for the year ended 28 February 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations	1	12,627,554	176,283	12,803,837	12,916,512
Other trading activities	2	502,815	-	502,815	729,886
Investments	3	85,034	417	85,451	178,009
Other Income	4	625,700	-	625,700	-
		13,841,103	176,700	14,017,803	13,824,407
Charitable activities:					
UK Ministry		190,243	-	190,243	463,992
Community Outreach		275	11,180	11,455	70,850
		190,518	11,180	201,698	534,842
Total Income		14,031,621	187,880	14,219,501	14,359,249
Expenditure on:					
Raising funds	6	265,612	-	265,612	247,549
Charitable activities:					
UK Ministry		11,784,833	13,384	11,798,217	13,084,849
Community Outreach		326,414	9,620	336,034	315,287
Overseas Mission		1,520,419	-	1,520,419	650,408
	5	13,631,666	23,004	13,654,670	14,050,544
Total expenditure		13,897,278	23,004	13,920,282	14,298,093
Net gains on Investments		8,881	-	8,881	11,991
Net Income before Transfers		143,224	164,876	308,100	73,147
Gross transfers between funds	19	163,316	(163,316)	-	-
Net movement of funds in year		306,540	1,560	308,100	73,147
Reconciliation of funds					
Total funds brought forward		59,279,794	250	59,280,044	59,206,897
Total funds carried forward	20	59,586,334	1,810	59,588,144	59,280,044

FINANCIAL STATEMENTS

Charity statement of financial activities

for the year ended 28 February 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations	1	12,627,554	176,283	12,803,837	12,916,512
Other trading activities	2	529,335	-	529,335	756,406
Investments	3	685,361	417	685,778	173,497
Other Income	4	625,700	-	625,700	-
		14,467,950	176,700	14,644,650	13,846,415
Charitable activities:					
UK Ministry		190,243	-	190,243	463,992
Community Outreach		275	11,180	11,455	70,850
Overseas Mission		-	-	-	-
		190,518	11,180	201,698	534,842
Total Income		14,658,468	187,880	14,846,348	14,381,257
Expenditure on:					
Raising funds	6	265,612	-	265,612	247,549
Charitable activities:					
UK Ministry		11,835,448	13,384	11,848,832	13,114,469
Community Outreach		326,414	9,620	336,034	315,287
Overseas Mission		1,520,419	-	1,520,419	650,408
	5	13,682,281	23,004	13,705,285	14,080,164
Total expenditure		13,947,893	23,004	13,970,897	14,327,713
Net gains on Investments		8,881	-	8,881	11,991
Net income before transfers		719,456	164,876	884,332	65,535
Gross transfers between funds	19	163,316	(163,316)	-	-
Net movement of funds in year		882,772	1,560	884,332	65,535
Reconciliation of funds					
Total funds brought forward		58,352,935	250	58,353,185	58,287,650
Total funds carried forward	20	59,235,707	1,810	59,237,517	58,353,185

FINANCIAL STATEMENTS

Group and charity balance sheets

28 February 2021

		Group		Charity	
	Notes	2021 £	2020 £	2021 £	2020 £
Fixed assets					
Tangible assets	10	42,077,930	40,099,658	41,997,606	39,977,746
Investments – programme related	11	4,250,095	5,777,325	4,250,095	5,777,325
Investment in subsidiary undertaking	12	-	-	5,382	5,382
		46,328,025	45,876,983	46,253,083	45,760,453
Current assets					
Stock		284,575	275,571	284,575	275,571
Debtors	13	851,622	678,389	843,403	659,689
Cash at bank and in hand		13,880,601	13,879,745	13,600,479	13,071,749
		15,016,798	14,833,705	14,728,457	14,007,009
Creditors: Amounts falling due within one year	14	(1,225,524)	(1,148,771)	(1,212,868)	(1,132,404)
Net current assets		13,791,274	13,684,934	13,515,589	12,874,605
Total assets less current liabilities		60,119,299	59,561,917	59,768,672	58,635,058
Creditors: Amounts falling due after more than one year	15	(6,155)	(31,873)	(6,155)	(31,873)
Provisions for Liabilities	16	(525,000)	(250,000)	(525,000)	(250,000)
		(531,155)	(281,873)	(531,155)	(281,873)
Net assets	20	59,588,144	59,280,044	59,237,517	58,353,185
The funds of the group/charity					
Restricted income funds	19	1,810	250	1,810	250
General unrestricted funds		59,586,334	59,279,794	59,235,707	58,352,935
		59,588,144	59,280,044	59,237,517	58,353,185

Approved by the Trustees and authorised for issue on 23 May 2022 and signed on their behalf by

Audrey Tung de Medeiros
Chair of Trustees

FINANCIAL STATEMENTS

Group statement of cash flows

for the year ended 28 February 2021

	2021 £	2020 £
OPERATING ACTIVITIES	3,076,745	325,108
INVESTING ACTIVITIES		
Interest received	102,301	163,455
Net proceeds from sale of fixed assets	135,827	450
Payments to acquire tangible fixed assets	(3,270,544)	(1,143,696)
NET CASH USED IN INVESTING ACTIVITIES	(3,032,416)	(979,791)
FINANCING ACTIVITIES		
Capital element of finance leases	(36,307)	(43,328)
Interest element of finance leases	(7,166)	(9,066)
NET CASH USED IN FINANCING ACTIVITIES	(43,473)	(52,394)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	856	(707,077)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	6,379,745	7,086,822
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	6,380,601	6,379,745
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	308,100	73,147
Unrealised exchange loss/(gain)	(8,881)	(11,991)
Interest receivable	(85,452)	(178,009)
Interest payable	7,166	9,066
(Gain)/loss on the sale of fixed assets	(23,961)	2,974
Depreciation charges	1,180,406	1,244,216
Loans to programme related investments	-	(1,395,023)
Repayments of loans from programme related investments	529,671	297,565
Conversion of loan to donation	350,434	-
Impairment of Sister Church loan	641,538	-
Amounts recovered on Impaired Sister Church loan	(2,380)	(28,127)
(Increase)/decrease in stock	(9,005)	41,436
(Increase)/decrease in debtors	(173,233)	79,147
Increase in creditors	362,342	190,707
NET CASH FLOW FROM OPERATING ACTIVITIES	3,076,745	325,108
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	3,000,000	3,600,000
Cash at bank and in hand	3,380,601	2,779,745
Total cash and cash equivalents	6,380,601	6,379,745
Fixed term deposits > 90 days	7,500,000	7,500,000
Cash at bank and in hand per balance sheet	13,880,601	13,879,745

FINANCIAL STATEMENTS

Charity statement of cash flows

for the year ended 28 February 2021

	2021 £	2020 £
OPERATING ACTIVITIES	3,004,293	209,708
INVESTING ACTIVITIES		
Interest received	702,627	158,943
Net proceeds from sale of fixed assets	135,827	450
Payments to acquire tangible fixed assets	(3,270,544)	(1,143,696)
NET CASH USED IN INVESTING ACTIVITIES	(2,432,090)	(984,303)
FINANCING ACTIVITIES		
Capital element of finance leases	(36,307)	(43,328)
Interest element of finance leases	(7,166)	(9,066)
NET CASH USED IN FINANCING ACTIVITIES	(43,473)	(52,394)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	528,730	(826,989)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	5,571,749	6,398,738
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	6,100,479	5,571,749
RECONCILIATION OF NET INCOME FOR THE REPORTING PERIOD TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period	884,332	65,535
Unrealised exchange loss/(gain)	(8,881)	(11,991)
Interest receivable	(685,778)	(173,497)
Interest payable	7,166	9,066
(Gain)/loss on the sale of fixed assets	(23,961)	2,974
Depreciation charges	1,138,818	1,202,628
Loans to programme related investments	-	(1,395,023)
Repayments of loans from programme related investments	529,671	297,565
Conversion of loan to donation	350,434	-
Impairment of Sister Church loan	641,538	-
Amounts recovered on Impaired Sister Church loan	(2,380)	(28,127)
(Increase)/decrease in stock	(9,005)	41,436
(Increase)/decrease in debtors	(183,714)	65,709
Increase in creditors	366,053	133,433
NET CASH FLOW FROM OPERATING ACTIVITIES	3,004,293	209,708
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Fixed term deposit accounts < 90 days	3,000,000	3,000,000
Cash at bank and in hand	3,100,479	2,571,749
Total cash and cash equivalents	6,100,479	5,571,749
Fixed term deposits > 90 days	7,500,000	7,500,000
Cash at bank and in hand per balance sheet	13,600,479	13,071,749

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 2021. 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. Since the Covid pandemic began in March 2020, the Trustees are satisfied that there has been no impact on the ability of the group to continue as a going concern, and that no material uncertainties have been identified in this regard.

The financial statements are presented in sterling (unless otherwise stated), which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest £1.

Early adoption of Charities SORP (FRS 102)

The charity has early adopted the Charities SORP (FRS 102) effective 1 January 2019, rather than applying the Charities 2005 SORP which has been withdrawn but is still referred to in the extant Charities (Accounts and Reports) Regulations 2008. This departure has been necessary for the financial statements to show a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for accounting periods beginning on or after 1 January 2015.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and included at cost less any necessary provision for impairment. Depreciation is provided on tangible fixed assets (except freehold land, which is not depreciated) at rates calculated to write off the cost over their expected useful economic lives as follows:

Freehold properties	2% per annum straight line
Leasehold improvements	Over the term of lease
Motor vehicles	25% per annum straight line
Plant and machinery	25% per annum straight line
Office and computer equipment	25% per annum straight line
Fixtures and fittings	25% per annum straight line

Programme related investments

Programme related investments, made directly in pursuit of the charity's charitable objectives, are included in the balance sheet at the amount advanced, plus accrued interest, less any impairments and amounts repaid in respect of these loans.

Impairments

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

Where an impairment review is required, the group assesses the carrying amount of the relevant assets to confirm that this does not exceed the higher of net realisable value and value in use.

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of net realisable value and value-in-use, are recognised as impairments in the Statement of Financial Activities.

If, after an impairment loss has been recognised, the recoverable amount of a fixed asset increases because of a change in the circumstances giving rise to the original impairment, the resulting reversal of the impairment loss is recognised in the Statement of Financial Activities (SOFA) to the extent that it increases the carrying amount of the fixed asset up to the amount that it would have been had the original impairment not occurred.

Income

Income in the form of donations from church services and appeal donations is recognised upon receipt and, unless the donor specifies a specific purpose for the donation, is used or retained for the general purpose of the charity. Any gift aid 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 (including Coronavirus Job Retention Scheme income) are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Volunteers and donated services and assets

No amounts are included in the Statement of Financial Activities in respect of the value of services donated by volunteers. Further details of the contribution made by volunteers can be found in the Trustees' Report.

Assets donated for use by the charity are capitalised and recognised as income when they are receivable. Where property is donated, an amount equal to the fair value is added to tangible fixed assets and an identical amount credited to the Statement of Financial Activities.

Donations or gifts-in-kind are included in the Statement of Financial Activities (SOFA) at estimated fair value.

Expenditure

Expenditure is recognised when a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the group to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting income (primarily donations), and those incurred in trading activities that raise funds, where applicable.

Charitable activities include UK Ministry which is the expenditure associated with the provision of church services, including the operation of the CBC, Pilgrimages, the Delight Café and the bookshop; Community Outreach which includes the training activities, helpline and various groups reaching out to the community and Overseas Mission which is support provided for overseas churches.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources eg staff time.

Costs of short term employee benefits are recognised as a liability within the financial statements. The charity's holiday year ends at the reporting date and employees are not entitled to carry forward any unused holiday.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Leases

Where assets are financed under leasing and hire purchase agreements that give rights approximating to ownership, the amount representing the outright purchase price of such assets is capitalised under tangible fixed assets, and the corresponding leasing commitments are shown as obligations to the lessor. The relevant assets are depreciated in accordance with the group's depreciation policy. Net finance charges, calculated on a reducing balance basis, are included in interest charges. Where assets are financed under leasing agreements that do not give rights approximating to ownership, the costs are recognised in the Statement of Financial Activities on a straight line basis over the term of the lease agreement. Benefits, such as rent-free periods, received and receivable as an incentive to enter into an operating lease are also spread on a straight line basis over the lease term.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are converted at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are converted into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Stock

Stock is valued at the lower of cost and net realisable value. 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 £525,000 is held at the end of the financial period and the uncertainty surrounding this is disclosed in note 16.

FINANCIAL STATEMENTS

Notes to the financial statements

for the year ended 28 February 2021

1 INCOME FROM DONATIONS – GROUP AND CHARITY

	2021 £	2020 £
Donations from Church Services	11,122,334	11,274,411
Gift Aid reclaim	1,490,215	1,461,812
VYG Youth Group Income	15,005	35,628
Media Sponsorship (Restricted Income)	12,967	125,850
Day of Power donations (Restricted Income)	-	18,811
Glasgow Appeal donations (Restricted Income)	163,316	-
	12,803,837	12,916,512

2 INCOME FROM OTHER TRADING ACTIVITIES – GROUP

	2021 £	2020 £
Fundraising	470,220	679,984
Rental income	30,247	30,653
Advertising income	495	363
Other income	1,853	18,886
	502,815	729,886

INCOME FROM OTHER TRADING ACTIVITIES – CHARITY

	2021 £	2020 £
Fundraising	470,220	679,984
Rental income	56,767	57,173
Advertising income	495	363
Other income	1,853	18,886
	529,335	756,406

3 INCOME FROM INVESTMENTS – GROUP

	2021 £	2020 £
Bank interest	28,723	108,192
Interest receivable on programme related investments	56,728	69,817
	85,451	178,009

INCOME FROM INVESTMENTS – CHARITY

	2021 £	2020 £
Bank interest	28,079	103,680
Interest receivable on programme related investments	56,728	69,817
Gift Aid from Subsidiary	600,971	-
	685,778	173,497

4 OTHER INCOME

	2021 £	2020 £
Coronavirus Job Retention Scheme (CJRS)	625,700	-
	625,700	-

5 ANALYSIS OF CHARITABLE EXPENDITURE – GROUP

	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
UK Ministry	8,869,055	2,929,162	11,798,217	13,084,849
Community Outreach	286,113	49,921	336,034	315,287
Overseas Mission	1,500,559	19,860	1,520,419	650,408
	10,655,727	2,998,943	13,654,670	14,050,544

ANALYSIS OF CHARITABLE EXPENDITURE – CHARITY

	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
UK Ministry	8,919,670	2,929,162	11,848,832	13,114,469
Community Outreach	286,113	49,921	336,034	315,287
Overseas Mission	1,500,559	19,860	1,520,419	650,408
	10,706,342	2,998,943	13,705,285	14,080,164

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 2021 £	Total 2020 £
Staff costs	2,170,273	-	343,841	2,514,114	2,489,837
Electricity and gas	334,118	1,513	-	335,631	311,034
Telephone	108,390	3,352	-	111,742	106,307
External audit fees	-	-	40,805	40,805	37,759
Other professional fees	1,516	-	-	1,516	7,900
2021:	2,614,297	4,865	384,646	3,003,808	2,952,837
2020:	2,515,452	5,127	432,258	2,952,837	

6 EXPENDITURE ON RAISING FUNDS GROUP AND CHARITY

	2021 £	2020 £
Staff costs	227,114	209,190
Fundraising expenses	24,801	23,990
Depreciation	8,832	9,242
Support costs	4,865	5,127
	<u>265,612</u>	<u>247,549</u>

7 EMPLOYEES GROUP AND CHARITY

	2021 No.	2020 No.
The average number of employees during the year was:		
Church Services – Ministers of Religion	81	79
Church Services – Other	33	31
Church Administration	17	15
Gift Aid	5	5
Training Centre	2	2
Bookshop	5	5
Governance	16	18
Fundraising	1	1
Graphics/Webteam	17	20
Property/Legal/Press	7	5
Community Outreach	4	3
TV/Production	26	26
Helpline	2	2
	<u>216</u>	<u>212</u>

	2021 £	2020 £
Staff costs for above persons:		
Wages and salaries	3,888,093	3,910,376
Social security costs	286,813	295,282
Pension costs	49,416	48,555
	<u>4,224,322</u>	<u>4,254,213</u>

Termination payments paid in full in the year were £500 (2020: £2,538).

There were no employees with earnings over £60,000 in either year.

The total remuneration (including employer's national insurance and employer's pension payments) of the 4 pastoral staff / employees and 5 trustees (2020: 4 pastoral staff / employees and 5 trustees) who are considered to be key management was £180,940 (2020: £170,187).

8 TRUSTEES' REMUNERATION

One trustee, Paulo Alexandre Duarte Monteiro was remunerated from March to 17 July 2020 and the other Daniel Guerrero from 17 July 2020 to February 2021 totalling £35,470 for their services as Deacon/employee (2020: £47,672). At any one time there was only one trustee that was remunerated. No trustee received remuneration for their services as trustees (2020: none). These payments were made according to a provision stated in the Charity's constitution.

Spouses of two trustees, Audrey Tung de Medeiros and Paulo Alexandre Duarte Monteiro, were paid for administrative and pastoral duties up to 17 July 2020 and two trustees Audrey Tung de Medeiros and Daniel Guerrero's spouses were paid from 17 July 2020 to February 2021 (2020: two spouses) totalling £40,542 (2020: £57,800). These payments were made according to a provision stated in the Charity's constitution.

Where trustees/spouses are also pastoral staff, they also benefit from accommodation provided by the charity as part of their pastoral duties.

During the year, no trustees (2020: 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 2020	48,699,185	3,203,751	446,501	155,650	2,129,686	223,875	54,858,648
Additions	3,191,982	39,523	7,410	-	31,629	-	3,270,544
Disposals	-	-	(87,593)	-	(434,877)	-	(522,470)
28 February 2021	51,891,167	3,243,274	366,318	155,650	1,726,438	223,875	57,606,722
Depreciation							
1 March 2020	10,451,880	1,805,093	365,704	40,299	1,873,891	222,123	14,758,990
Charged in year	801,507	199,042	56,576	38,913	82,616	1,752	1,180,406
Disposals	-	-	(76,718)	-	(333,886)	-	(410,604)
28 February 2021	11,253,387	2,004,135	345,562	79,212	1,622,621	223,875	15,528,792
Net book value							
28 February 2021	40,637,780	1,239,139	20,756	76,438	103,817	-	42,077,930
29 February 2020	38,247,305	1,398,658	80,797	115,351	255,795	1,752	40,099,658

The trustees are of the opinion that the market value of properties at 28 February 2021 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 £15,198 (2020: £69,547) in respect of assets held under finance leases. The depreciation charge for the year on these assets was £49,691 (2020: £70,173).

TANGIBLE FIXED ASSETS – CHARITY

	Freehold land and buildings £	Leasehold improve- ments £	Motor vehicles £	Office and computer equipment £	Furniture and fittings £	Total £
Cost						
1 March 2020	48,699,185	3,203,751	446,501	2,118,988	223,875	54,692,300
Additions	3,191,982	39,523	7,410	31,629	-	3,270,544
Disposals	-	-	(87,593)	(434,877)	-	(522,470)
28 February 2021	51,891,167	3,243,274	366,318	1,715,740	223,875	57,440,374
Depreciation						
1 March 2020	10,451,880	1,805,093	365,704	1,869,754	222,123	14,714,554
Charged in year	801,507	199,042	56,576	79,941	1,752	1,138,818
Disposals	-	-	(76,718)	(333,886)	-	(410,604)
28 February 2021	11,253,387	2,004,135	345,562	1,615,809	223,875	15,442,768
Net book value						
28 February 2021	40,637,780	1,239,139	20,756	99,931	-	41,997,606
29 February 2020	38,247,305	1,398,658	80,797	249,234	1,752	39,977,746

11 PROGRAMME RELATED INVESTMENTS

The group/charity has previously made loans to its sister churches in Ireland, Belgium, Nigeria, Tanzania, Mauritius and Hong Kong in line with its charitable objectives, including a loan to its sister church in New Zealand during the previous financial year. In this financial year the loan to Belgium was impaired and the loan to Tanzania was converted to a donation. The loans bear interest at 1% per annum apart from Ireland, which is at 2% per annum. Further details are given in note 22.

	2021 £	2020 £
Cost		
At 1 March 2020	6,188,839	5,050,959
New loans issued	-	1,395,023
Repayments	(529,671)	(297,565)
Exchange rate movement	(12,039)	30,033
Movement in interest receivable	(26,755)	10,389
Loan converted to a donation (Note 22)	(350,434)	-
At 28 February 2021	5,269,940	6,188,839
Impairment		
At 1 March 2020	411,514	425,764
Amounts released in the year	(2,380)	(28,127)
Impairments in the year	641,538	-
Exchange rate movement	(30,827)	13,877
At 28 February 2021	1,019,845	411,514
Carrying value		
28 February 2021	4,250,095	5,777,325
29 February 2020	5,777,325	4,625,195

Loan terms are variable ranging up to a maximum of 25 years. The majority of 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 2021 is shown overleaf.

12 TRADING SUBSIDIARY (continued)

	2021 £	2020 £
Turnover	204,755	283,749
Cost of sales	(58,211)	(126,148)
Gross profit	146,544	157,601
Administrative expenses	(123,544)	(154,442)
Operating profit/(loss)	23,000	3,159
Interest receivable	645	4,512
Profit/(loss) for the year	23,645	7,671
Taxation	1,095	(59)
Profit/(loss) for the year after taxation	24,740	7,612
Net assets at 1 March	932,238	924,626
Net assets before Gift Aid distribution	956,978	932,238
Gift Aid distribution to Parent	(600,971)	-
Net assets at 28 February	356,007	932,238

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 2021 and 29 February 2020 were £1.

13 DEBTORS

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	22,470	16,711	22,470	16,711
VAT recoverable	9,651	18,322	4,186	1,708
Prepayments and accrued income	684,640	521,039	681,886	518,953
Other debtors	134,861	122,317	134,861	122,317
	851,622	678,389	843,403	659,689

14 CREDITORS: amounts falling due within one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	542,760	562,613	542,760	554,513
Obligations under finance leases and HP contracts (note 18)	20,502	31,091	20,502	31,091
Other taxes and social security	68,498	69,120	68,498	69,120
Other creditors	120,510	76,906	120,510	76,112
Accruals and deferred income	473,254	409,041	460,598	401,568
	1,225,524	1,148,771	1,212,868	1,132,404

15 CREDITORS: amounts falling due after more than one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Obligations under finance leases and HP contracts (note 18)	6,155	31,873	6,155	31,873
	6,155	31,873	6,155	31,873

16 PROVISIONS FOR LIABILITIES

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Dilapidations provision on leasehold properties	525,000	250,000	525,000	250,000
	525,000	250,000	525,000	250,000

The dilapidations provision is for the cost of repairs to a number of leasehold properties at the end of their leases. Given the timing of lease exit is uncertain, the value and timing of the resulting payments is also uncertain.

17 FINANCIAL INSTRUMENTS

FINANCIAL ASSETS	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Programme related investments – At cost (less impairment) plus accrued interest	4,250,095	5,777,325	4,250,095	5,777,325
	4,250,095	5,777,325	4,250,095	5,777,325

18 LEASE COMMITMENTS

At 28 February 2021, the charity and the group had annual commitments made under non-cancellable operating leases as set out below:

	Land and buildings	
	2021 £	2020 £
The total future minimum lease payments are payable:		
Less than one year	969,722	708,334
Between one and five years	3,302,252	2,551,533
After five years	2,023,473	1,467,594
	6,295,447	4,727,461

	Other	
	2021 £	2020 £
The total future minimum lease payments are payable:		
Less than one year	116,432	134,494
Between one and five years	11,379	98,578
	127,811	233,072

The annual cost charged in this year in respect of operating lease rentals was £982,895 (2020: £917,854) for land and buildings and £289,262 (2020: £247,410) for other leases.

	2021 £	2020 £
Obligations under finance lease and hire purchase contracts:		
The total future minimum lease payments are payable:		
Less than one year (note 14)	20,502	31,091
Between one and five years (note 15)	6,155	31,873
	26,657	62,964

The above amounts are secured on the assets to which they relate.

19 RESTRICTED FUNDS

	As at 1 March 2020 £	Income £	Expenditure £	Transfers £	As at 28 February 2021 £
Media Sponsorship	-	13,384	(13,384)	-	-
Glasgow Appeal	-	163,316	-	(163,316)	-
Community Outreach	250	11,180	(9,620)	-	1,810
	250	187,880	(23,004)	(163,316)	1,810

The 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 2020-21 financial year.

The Glasgow appeal is a specific appeal towards the refurbishment of our new Glasgow premises that were purchased in February 2020. These monies have been fully spent in this financial year and are included within Fixed Asset additions in Note 10; therefore a transfer has been made to reflect the restriction being fulfilled. This fund is now closed.

19 RESTRICTED FUNDS (continued)

The Community Outreach funds are grants received towards the running of Soup Kitchens and Food Banks in our various branches and the Well and Warm event, an event to teach the seniors how to keep warm and well in winter. These monies were partly spent in the 2020-21 financial year and the remaining £1,810 will be utilised in the 2021-22 financial year.

RESTRICTED FUNDS PRIOR YEAR	As at 1 March 2019 £	Income £	Expenditure £	Transfers £	As at 29 February 2020 £
Media Sponsorship	-	126,872	(126,872)	-	-
Day of Power	-	18,811	(18,811)	-	-
Community Outreach	2,518	650	(2,918)	-	250
	2,518	146,333	(148,601)	-	250

The Day of Power appeal was a specific appeal towards the expenses of an event held at the QPR Stadium in Hammersmith. These monies have been fully spent in the previous financial year and the fund is now closed.

20 ANALYSIS OF GROUP/CHARITY NET ASSETS BY FUND

GROUP 2020-21	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	42,077,930	-	42,077,930
Investments-Programme Related	4,250,095	-	4,250,095
Net Current Assets	13,789,464	1,810	13,791,274
Creditors: Amounts falling due after more than one year	(531,155)	-	(531,155)
Total	59,586,334	1,810	59,588,144

CHARITY 2020-21	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	41,997,606	-	41,997,606
Investments-Programme Related	4,250,095	-	4,250,095
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	13,513,779	1,810	13,515,589
Creditors: Amounts falling due after more than one year	(531,155)	-	(531,155)
Total	59,235,707	1,810	59,237,517

GROUP 2019-20	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	40,099,658	-	40,099,658
Investments-Programme Related	5,777,325	-	5,777,325
Net Current Assets	13,684,684	250	13,684,934
Creditors: Amounts falling due after more than one year	(281,873)	-	(281,873)
Total	59,279,794	250	59,280,044

CHARITY 2019-20	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	39,977,746	-	39,977,746
Investments-Programme Related	5,777,325	-	5,777,325
Investment in subsidiary undertaking	5,382	-	5,382
Net Current Assets	12,874,355	250	12,874,605
Creditors: Amounts falling due after more than one year	(281,873)	-	(281,873)
Total	58,352,935	250	58,353,185

21 ANALYSIS OF CHANGES IN NET DEBT

GROUP	As at 1 March 2020 £	Cashflows £	New Finance Leases £	As at 28 February 21 £
Cash at Bank and in Hand	2,779,745	600,856	-	3,380,601
Fixed Term Deposits	11,100,000	(600,000)	-	10,500,000
Finance Leases	(62,964)	36,307	-	(26,657)
	13,816,781	37,163	-	13,853,944

CHARITY	As at 1 March 2020 £	Cashflows £	New Finance Leases £	As at 28 February 21 £
Cash at Bank and in Hand	2,571,749	528,730	-	3,100,479
Fixed Term Deposits	10,500,000	-	-	10,500,000
Finance Leases	(62,964)	36,307	-	(26,657)
	13,008,785	565,037	-	13,573,822

22 RELATED PARTY AND SISTER CHURCH TRANSACTIONS

At the year-end, the following loans were outstanding from sister churches and are included within programme related investments (fixed assets) as required under FRS 102:

SISTER CHURCHES	2021 £	2020 £
Ireland	1,180,188	1,367,342
Belgium	-	633,471
Tanzania	-	379,036
Mauritius	1,776,979	1,973,615
Hong Kong	54,427	77,688
New Zealand	1,238,501	1,346,173
	4,250,095	5,777,325

There was a loan to Nigeria of £363,856 plus interest of £14,451 which is fully impaired. Furthermore in the current year, the loan to Belgium of £573,188 plus interest of £68,350 has been impaired. Included within programme related investments are amounts receivable from sister churches in respect of interest as follows:

	2021 £	2020 £
Ireland	138,602	140,770
Belgium	-	63,392
Mauritius	40,663	63,800
Hong Kong	539	1,341
New Zealand	12,262	13,328

Donations to sister churches during the year amounted to £861,375 (2020: £657,048): £56,222 to Cyprus (2020: £65,989), £87,550 to Dubai (2020: £90,000), £131,253 to East Timor (2020: £106,793), £126,359 to Greece (2020: £308,836), £nil to Hong Kong (2020: £11,389), £nil to India (2020: £1,782), £9,065 to Indonesia (2020: £nil), £7,000 to Israel (2020: £nil), £34,650 to Malta (2020: £60,260), £2,842 to Malaysia (2020: £nil), £56,000 to South Korea (2020: £12,000) and £350,434 to Tanzania comprising loan converted to a donation in the year (2020: £nil).

RELATED PARTIES

During the year the charity has purchased advertising services of £204,000 (2020: £283,000) from its trading subsidiary Liberty Radio Limited and has recharged £108,623 in relation to rent, staffing and other costs (2020: £161,560). In addition, Liberty Radio made a distribution of £600,971 to the charity during the year (2020: Nil). At the year-end there is a balance outstanding of £nil owed by the charity to its trading subsidiary (2020: £nil). Liberty Radio Limited was operating from premises, which up until 15 February 2019, were provided rent-free by Record TV Network Limited. During the year the charity purchased £528,295 (2020: £613,210) of programmes and advertisements from Record TV Network Limited. At the year-end there is a balance outstanding of £36,850 owed by the charity to Record TV Network Limited (2020: £51,101). Other than set out above, there are no relationships between Record TV Network and either the charity or Liberty Radio Limited. This disclosure is made purely in the interests of transparency.

From January 2019 Bishop Alvaro Alves de Lima Junior, the Bishop in charge of the UK has also been 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 £233,241 (2020: £94,156). Interest incurred on the loan in 2021 is £20,832 (2020: £23,051). The amount outstanding at the year-end is as shown above.

From 07 May 2019, Bishop Alvaro Alves de Lima Junior has also been overseeing the sister churches in the continent of Asia and the region of Oceania. Donations given to sister churches in East Timor, India and South Korea are detailed above. A loan of £1,395,023 was given to the sister church in New Zealand in August 2019 with repayments made of £119,934 (2020: £69,976) and interest incurred of £13,328 (2020: £7,797) during the year. In addition, an on-going loan with the sister church in Hong Kong had repayments of £23,800 (2020: £6,800) made during the year and incurred interest of £539 (2020: £763). The amounts outstanding at the year-end for both loans are as shown above.

During the year book sales to sister churches totalled £5,534 (2020: £3,055). Amounts sold to individual churches are not considered material.

23 GROUP STATEMENT OF FINANCIAL ACTIVITIES for the year ended 29 February 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Income from:			
Donations	12,771,851	144,661	12,916,512
Other trading activities	729,886	-	729,886
Investments	176,987	1,022	178,009
	13,678,724	145,683	13,824,407
Charitable activities	463,992	-	463,992
UK Ministry	70,200	650	70,850
Community Outreach			
	534,192	650	534,842
Total Income	14,212,916	146,333	14,359,249
Expenditure on:			
Raising funds	247,549	-	247,549
Charitable activities			
UK Ministry	12,939,166	145,683	13,084,849
Community Outreach	312,369	2,918	315,287
Overseas Mission	650,408	-	650,408
	13,901,943	148,601	14,050,544
Total expenditure	14,149,492	148,601	14,298,093
Net gains on Investments	11,991	-	11,991
Net movement of funds in year	75,415	(2,268)	73,147
Reconciliation of funds			-
Total funds brought forward	59,204,379	2,518	59,206,897
Total funds carried forward	59,279,794	250	59,280,044

24 CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 29 February 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Income from:			
Donations	12,771,851	144,661	12,916,512
Other trading activities	756,406	-	756,406
Investments	172,475	1,022	173,497
	13,700,732	145,683	13,846,415
Charitable activities			
UK Ministry	463,992	-	463,992
Community Outreach	70,200	650	70,850
	534,192	650	534,842
Total Income	14,234,924	146,333	14,381,257
Expenditure on:			
Raising funds	247,549	-	247,549
Charitable activities			
UK Ministry	12,968,786	145,683	13,114,469
Community Outreach	312,369	2,918	315,287
Overseas Mission	650,408	-	650,408
	13,931,563	148,601	14,080,164
Total expenditure	14,179,112	148,601	14,327,713
Net gains on Investments	11,991	-	11,991
Net movement of funds in year	67,803	(2,268)	65,535
Reconciliation of funds			-
Total funds brought forward	58,285,132	2,518	58,287,650
Total funds carried forward	58,352,935	250	58,353,185

25 POST BALANCE SHEET EVENTS for the year ended 28 February 2021

During March 2022, the trustees agreed a loan to our sister church in Portugal of EUR 4,000,000.

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