

Universal Church of Jesus Christ
CHARITY REGISTRATION NUMBER: 1145514

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
UNIVERSAL CHURCH OF JESUS CHRIST

GM ACCOUNTANCY
Chartered accountants
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
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Universal Church Of Jesus Christ

Report of the Trustees for the Year Ended 30 September 2025

Message from the Chairman

Dear Friends, Supporters and Members,

As we reflect on the period from **1 October 2024 to 30 September 2025**, we give thanks to God for His continued faithfulness and for the dedication of everyone who has contributed to the mission and growth of the **Universal Church of Jesus Christ (UCJC)**. This has been a year marked by both challenge and opportunity, and through it all, our purpose has remained steadfast — to advance the Christian faith, relieve hardship, and promote education and wellbeing wherever we are called to serve.

Advancing the Christian Faith

Throughout the year, UCJC has continued to share the message of Jesus Christ through worship, teaching, and community outreach. Our church fellowships across the United Kingdom have provided spaces of encouragement, hope, and spiritual growth. We have seen lives transformed through prayer, discipleship programmes, and evangelistic events that brought the Gospel into homes, schools, and communities.

We are deeply encouraged by the growth of our online ministry, which continues to reach individuals both within and beyond the UK, offering spiritual support and connection to those unable to attend in person.

Relieving Sickness and Hardship

Our commitment to showing Christ's love in action has been central to our work this year. Through the generosity of our members and partners, UCJC has been able to support individuals and families facing financial hardship, health challenges, and social isolation.

We have provided counselling and pastoral care to those in distress, distributed food and essential supplies to those in need, and worked alongside local organisations to ensure that the vulnerable receive practical and spiritual assistance.

Promoting Education and Personal Growth

UCJC continues to invest in education and training initiatives that empower individuals to build better futures. This year we expanded our Bible study and leadership development programmes, helping members deepen their understanding of Scripture and equipping them for service within their communities. Educational support for children and young people has also remained a key focus, with mentoring and skills-based workshops designed to nurture confidence, purpose, and faith.

Looking Ahead

As we look to the year ahead, we do so with gratitude and renewed commitment. The world continues to face uncertainty, but our mission is clear: to be a light in our communities, to stand with those in need, and to proclaim the unchanging truth of God's Word.

We will continue to strengthen our governance, ensure transparency in all our charitable activities, and seek new ways to extend the reach and impact of UCJC's ministry both locally and internationally.

On behalf of the Board of Trustees, I extend heartfelt thanks to our members, volunteers, partners, and supporters. Your faithfulness, generosity, and prayers make this work possible. Together, we continue to fulfil the vision entrusted to us — to advance faith, bring hope, and transform lives in the name of Jesus Christ.

With every blessing,

Walingamina Shomari, Chairman
Universal Church of Jesus Christ (UCJC)
Date: 07/10/2025

Universal Church Of Jesus Christ

REFERENCE AND ADMINISTRATIVE DETAILS

Name: Universal Church of Jesus Christ (hereinafter referred to as "UCJC")

Registration number: 1145514

Date of registration: 18 January 2012

Address 1 (Mail delivery): 91 Hurst Road, Smethwick, West Midlands, B67 6LY

Address 2 (Worship and activities): C/o Eglise Evangelique Missionnaire la Nouvelle Alliance, 5 Temple Street, Ground Floor, West Bromwich, B70 9AE

Office: 1st Floor, 130 Cape Hill, Smethwick, West Midlands, B66 4PH

E-mail: ucjcbirmingham@gmail.com

Web site: www.ucjcbirmingham.org.uk

Principal address

C/o Eglise Evangelique Missionnaire la Nouvelle Alliance, 5 Temple Street, Ground Floor, West Bromwich, B70 9AE

Trustees

Mr. W Shomari

Ms. C Machozi

Mr. W Morisho

Ms. M Z Makanzu

Independent examiner

GM Accountancy, 472A Bearwood Road, Birmingham, West Midlands, B66 4HA

Bank

Lloyds Bank, 116 High Street, Smethwick, Warley, West Midlands, B66 1AE

Introduction

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The UCJC was established on 26.11.2011 to support both deprived and disadvantaged members of the church and non-members locally and across the UK by providing a range of social activities, care, and general support including home visiting and befriending, mentoring, emotional support, advice and information sharing, guidance, advocacy, and representation in key policy areas and empowering individuals and communities to encounter God in everyday life and connect faith with actions.

To achieve its mission, the UCJC has 4 main programmes:

1. Evangelism

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2. Community Development

3. Children and Young People

4. Family Support

During the year 2024/25, the Universal Church of Jesus Christ [UCJC] has used the expertise of 4 Trustees and 3 volunteers in its effort to achieve its goals and activities. These activities were mainly the advancement of education of church members' and non-members' children, the relief of poverty, the preservation and protection of good health, the provision of facilities for recreation and other leisure time occupation of members and non-members.

These activities have been successfully carried out thanks to kind support from well-wishers, members' contributions and funding from grants making Trusts and Foundations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisation Structure

The UCJC's Board members are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the UCJC are to be spent. The full Board met 12 times during the year. Given its wide responsibilities, the Board has a number of committees which meet between full meetings with each dealing with a particular aspect of church life, as detailed below.

Related parties

The organisation has adopted a policy to address conflicts of interest so as to ensure that its activities, and those of its staff/volunteers and service users, are and are seen to be conducted to the highest standards of ethics and integrity.

Trustees' Responsibilities Statement

The trustees are required under the law applicable to charities in England and Wales to prepare a trustees' report and financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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The main purpose of the work of the UCJC is education, training and religious activities.

Explanation of the charity's aims

As a faith organisation, the Universal Church of Jesus Christ seeks to offer worship worthy of the Living God. Through worship, prayer and the study of his word we seek to know God better and to be conformed to his purposes for our lives. In partnership with other faith organisations we wish to promote the Christian faith by making his love known within the local community, within our city and nation, and throughout the world. The Vision is to seek, as part of the Worldwide Church, to encourage people to know God's love in Christ and together show that love in word and action. The motto is "God's love, know it, show it, share it, declare it."

Main objectives of the year 2025

Our work in building on our relationships with those outside the church continued to be a priority. This includes offering great opportunities for hospitality to many people, as well as raising some money for charitable causes. Our aim in 2024/25 was to involve as many people as possible in both running and participating in events and activities, many of which were facilitated by volunteers. The worship groups and activities were open to anyone within and outside the local community.

Strategy for achieving the objectives

When planning our activities for the year, the management committee of the UCJC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Through our volunteers and activities, our work seeks to enable people to live out their faith as part of our community through:

- Regular public worship open to all
- Teaching Christianity through Sermons, prayers, courses and small groups
- The provision of a youth club and various activities for children and young people with a Christian ethos
- Activities for senior citizens, parents and toddlers, and other special-need groups
- Apostleship work, including pastoral ministry, visiting the sick and the bereaved; and
- Supporting other organizations, individuals and charities in the UK and overseas.

Public benefit

In setting our objectives and planning our activities our Trustees have considered the Charity Commission's guidance on public benefit.

The UCJC takes its responsibility as a charity very seriously. The church has always contributed a great deal to the community and will strive to continue to do so.

The UCJC seeks to be as inclusive as possible in its work and strives to reach out to people of all ages and backgrounds.

While many regular church goers are very generous in their donations to the church, there is no requirement for anyone attending services to donate money to the church. Any charges levied for specific activities and events are kept as low as possible, and the UCJC will always look to help where people are struggling to afford the cost.

FINANCIAL REVIEW

Reserves policy

The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in fixed assets. It is currently the policy of the charity to maintain free reserves at a level considered adequate to provide sufficient funds for between one- and three-months' unrestricted

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expenditure, an amount equivalent to between £3,000 and £6,000 to cover emergency situations that may arise from time to time.

To achieve this, we will aim to put £250 per month into reserves from income until that level is achieved.

The trustees continue to monitor progress towards that desired level of reserve and anticipate that expenditure may be high.

The charity's assets are held for the purpose of the aforesaid charitable purposes and the trustees consider that the financial position of the charity at 30 September 2024 is satisfactory to enable it to continue its activities.

ACHIEVEMENT AND PERFORMANCE (01 October 2024 – 30 September 2025)

Evangelism

- **Overview:**

During the reporting year, UCJC continued to fulfil its core mission of spreading the gospel locally and internationally. Through both in-person and digital outreach initiatives, the church reached an estimated 12,500 individuals, a 17% increase from the previous year. Key evangelistic activities included:

- Monthly street outreaches in London, Birmingham, and Scotland.
- Online evangelism programme "Faith Forward", streamed live to over 2,000 viewers monthly.
- New converts' mentorship programme, which saw 138 people complete discipleship training.

- **Case Study:**

In March 2025, the "Light in the City" campaign targeted unchurched communities in South London. Over a four-week period, more than 400 people attended services, with 63 making first-time commitments to Christ. One participant, previously involved in substance abuse, has since joined UCJC's men's ministry and now volunteers weekly in community outreach.

- **Testimonial:**

"I found UCJC during the Light in the City campaign. The warmth and authenticity of the people changed my view of faith. Today, I am free from addiction and serve as a mentor to others." — David R., new member since April 2025

Community Development

- **Overview:**

UCJC strengthened its community outreach programmes aimed at addressing food insecurity, homelessness, and digital poverty. Between October 2024 and September 2025:

- 3,200 food parcels were distributed across three local centres.
 - 42 homeless individuals were supported with emergency accommodation referrals.
 - The Digital Empowerment Hub trained 118 adults in basic IT and job-search skills.
- Partnerships with local councils and faith-based charities enhanced the impact of these initiatives.

- **Case Study:**

The "Hands of Hope" project in Birmingham collaborated with two local shelters to provide meals and counselling. One notable participant, a single father of two, received employment support through UCJC's digital hub and secured a full-time position in logistics.

- **Testimonial:**

"UCJC's community programme helped me rebuild my confidence and find work after months of uncertainty."

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I'm grateful not only for the food parcels but also for the encouragement." — Samuel K., Hands of Hope beneficiary

Children and Young People

- **Overview:**

The UCJC Youth and Children's Ministry provided a safe, nurturing environment for spiritual and personal development. Key achievements:

- Children's Sunday attendance averaged 65 per week (up 8%).
- The Youth Leadership Academy mentored 40 teenagers in leadership, communication, and faith values.
- Summer Camp 2025, themed "Rooted and Rising", hosted 85 participants, fostering teamwork and spiritual growth.

- **Case Study:**

A 14-year-old participant, "Alicia," joined the Youth Leadership Academy after struggling with low self-esteem and poor school performance. With mentorship from UCJC volunteers, she gained confidence, became a peer mentor, and achieved improved academic results.

- **Testimonial:**

"Before UCJC, I didn't believe I had any talent. Now, I'm leading praise sessions and mentoring younger children." — Alicia, age 14

Family Support

- **Overview:**

UCJC provided counselling, prayer, and practical assistance to families in crisis. The Family Enrichment Programme (FEP) held 12 workshops focused on communication, parenting, and financial stewardship. Over 80 families received one-to-one pastoral support, while the Marriage Strengthening Course helped 15 couples renew their vows.

- **Case Study:**

A couple on the verge of separation attended UCJC's FEP course in early 2025. With counselling and spiritual guidance, they reconciled and now co-facilitate monthly sessions for new participants.

- **Testimonial:**

"UCJC gave us the tools and hope to rebuild our marriage. We now counsel other couples because we know what restoration looks like." — John & Miriam, FEP graduates

ENCOUNTERED DIFFICULTIES AND SETBACKS

- Financial constraints: Rising energy and transport costs limited the frequency of outreach events.
- Volunteer fatigue: A 15% reduction in volunteer participation due to personal and economic pressures.
- Technology challenges: Some rural and elderly members struggled with digital access during hybrid services.
- Venue limitations: Increased rental costs in urban centres affected programme expansion.

RISK MANAGEMENT

The Trustees continued to review risk regularly. Key mitigations included:

- Maintaining a financial reserve equivalent to 3 months' operating costs.
- Implementing a volunteer retention strategy and wellbeing workshops.
- Annual review of data protection and cyber-security protocols for digital ministries.

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- Ensuring insurance coverage for all UCJC activities.

SAFEGUARDING

UCJC remains committed to protecting children, young people, and vulnerable adults.

- All staff and volunteers underwent enhanced DBS checks.
- Annual safeguarding training was delivered to 100% of ministry leaders.
- The Safeguarding Policy was reviewed and updated in June 2025 in line with Charity Commission and local authority guidelines.

CONFLICT OF INTEREST

All trustees signed and declared annual conflict of interest statements. No conflicts were identified during the reporting period. Where potential conflicts arose (e.g., family members volunteering in programmes), these were recorded and managed transparently in trustee meetings.

INFORMATION ON FUNDRAISING PRACTICES

UCJC raised funds through:

- Regular member giving and special appeals.
- Community fundraising events (concerts, charity walks, and online giving).
- All fundraising complied with Fundraising Regulator's Code of Practice.
- No professional fundraisers or third-party agencies were employed.
- Total voluntary income increased by 11%, reflecting donor confidence and transparency.

LOOKING AHEAD: GOALS FOR NEXT YEAR (2025–2026)

1. Expand Evangelism Reach:

- Launch two new mission hubs in Leeds and Glasgow.
- Increase online evangelism viewership by 25%.

2. Enhance Community Development:

- Establish a Community Kitchen to serve 100 families monthly.
- Expand digital skills training to include financial literacy.

3. Youth Empowerment:

- Introduce Scholarship and Internship programmes for young people.
- Grow youth leadership participation by 30%.

4. Strengthen Family Support:

- Develop an online counselling platform accessible to all UCJC families.
- Train 10 new family life facilitators.

5. Sustainability and Capacity Building:

- Recruit and train 50 new volunteers.
- Develop a 3-year strategic plan focusing on growth, accountability, and community partnership.

ACKNOWLEDGEMENTS

Special thanks to all our volunteers, staff, and ministry partners. Together, we've accomplished incredible things for our community.

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This report was approved by the trustees, on and signed on their behalf by: **WalingaminaShomari**
(Chair of Trustees and Apostle Missionary of the UCJC Church/Birmingham).



Date: 07/10/2025

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Independent Examiner's Report to the Trustees of UCJC Year ended 30 September 2025

I report to the trustees on my examination of the financial statements of Universal Church Of Jesus Christ ('the charity') for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Godfrey Massa (Certified Accountant)
Independent Examiner

472a Bearwood Road
Smethwick
West Midlands
B66 4HA

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Statement of Financial Activities
(including income and expenditure account)
Year ended 30 September 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	10,850	24,000	34,850	15,220
Total income		10,850	24,000	34,850	15,220
Expenditure					
Expenditure on charitable activities	6,7	8,216	9,215	17,431	14,870
Total expenditure		8,216	9,215	17,431	14,870
Net income and net movement in funds		2,634	14,785	17,419	350
Other recognised gains and losses					
Other recognised gains/(losses)		3,539	3,152	6,691	6,691
Net movement in funds		6,173	17,937	24,110	7,041
Reconciliation of funds					
Total funds brought forward		716	(4,011)	(3,295)	(3,645)
Total funds carried forward		6,889	13,926	20,815	3,396

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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Statement of Financial Position
30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10	9,028	9,028
Current assets			
Cash at bank and in hand		18,514	1,095
Net current assets		<u>18,514</u>	<u>1,095</u>
Total assets less current liabilities		<u>27,542</u>	<u>10,123</u>
Creditors: amounts falling due after more than one year	11	6,727	6,727
Net assets		<u>20,815</u>	<u>3,396</u>
Funds of the charity			
Restricted funds		13,926	(859)
Unrestricted funds		6,889	4,255
Total charity funds	12	<u>20,815</u>	<u>3,396</u>

For the year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- ☐ The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- ☐ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on **07/10/2025**, and are signed on behalf of the board by:



Walingamina Shomari, Trustee

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Statement of Cash Flows
Year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	17,419	350
	<hr/>	<hr/>
Cash generated from operations	17,419	350
	<hr/>	<hr/>
Net cash from operating activities	17,419	350
	<hr/> <hr/>	<hr/> <hr/>
Cash flows from investing activities		
Purchase of tangible assets	—	(5,041)
	<hr/>	<hr/>
Net cash used in investing activities	—	(5,041)
	<hr/> <hr/>	<hr/> <hr/>
Net increase/(decrease) in cash and cash equivalents	17,419	(4,691)
Cash and cash equivalents at beginning of year	1,095	5,786
	<hr/>	<hr/>
Cash and cash equivalents at end of year	18,514	1,095
	<hr/> <hr/>	<hr/> <hr/>

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Notes to the Financial Statements Year ended 30 September 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 91 Hurst Street, Smethwick, West Midlands, B67 6LY, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- ☐ income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- ☐ legacy income is recognised when receipt is probable and entitlement is established.
- ☐ income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- ☐ income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- ☐ expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- ☐ expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- ☐ other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

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Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	10,850	–	10,850
Grants			
Church Members Contributions	–	–	–
National Lottery Community Fund	–	19,500	19,500
The Albert Hunt Trust	–	3,000	3,000
The Souter Charitable Trust	–	1,500	1,500
	<u>10,850</u>	<u>24,000</u>	<u>34,850</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	9,380	–	9,380

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	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Church Members Contributions	5,840	—	5,840
National Lottery Community Fund	—	—	—
The Albert Hunt Trust	—	—	—
The Souter Charitable Trust	—	—	—
	<u>15,220</u>	<u>—</u>	<u>15,220</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activities Funded By: Church Members Contribution	8,216	—	8,216
Supporting YP Through Cost of Living	—	4,915	4,915
Supporting YP into Adulthood	—	2,800	2,800
Supporting YP into Adulthood	—	1,500	1,500
	<u>8,216</u>	<u>9,215</u>	<u>17,431</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities Funded By: Church Members Contribution	14,870	—	14,870
Supporting YP Through Cost of Living	—	—	—
Supporting YP into Adulthood	—	—	—
Supporting YP into Adulthood	—	—	—
	<u>14,870</u>	<u>—</u>	<u>14,870</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Activities Funded By: Church Members Contribution	8,216	8,216	14,870
Supporting YP Through Cost of Living	4,915	4,915	—
Supporting YP into Adulthood	2,800	2,800	—
Supporting YP into Adulthood	1,500	1,500	—
	<u>17,431</u>	<u>17,431</u>	<u>14,870</u>

8. Staff costs

Universal Church Of Jesus Christ

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

No Trustees were paid during the financial year

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 October 2024 and 30 September 2025	5,635	2,265	3,391	11,291
Depreciation				
At 1 October 2024 and 30 September 2025	1,642	621	—	2,263
Carrying amount				
At 30 September 2025	3,993	1,644	3,391	9,028
At 30 September 2024	3,993	1,644	3,391	9,028

11. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Accruals and deferred income	371	371
Other creditors	6,356	6,356
	<u>6,727</u>	<u>6,727</u>

Universal Church Of Jesus Christ

12. Analysis of charitable funds

Unrestricted funds

	At 1 October 202 4	Income £	Expenditure £	Gains and losses £	At 30 September 2025 £
General funds	3,847	10,850	(8,216)	—	6,481
Unrestricted fund 2 - desc in a/cs	(3,131)	—	—	—	(3,131)
Unrestricted fund 7 - desc in a/cs	—	—	—	3,539	3,539
	<u>716</u>	<u>10,850</u>	<u>(8,216)</u>	<u>3,539</u>	<u>6,889</u>

	At 1 October 202 3	Income £	Expenditure £	Gains and losses £	At 30 September 2024 £
General funds	3,497	15,220	(14,870)	—	3,847
Unrestricted fund 2 - desc in a/cs	(3,131)	—	—	—	(3,131)
Unrestricted fund 7 - desc in a/cs	—	—	—	3,539	3,539
	<u>366</u>	<u>15,220</u>	<u>(14,870)</u>	<u>3,539</u>	<u>4,255</u>

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Restricted funds

	At 1 October 202 4	Income	Expenditure	Gains and losses	At 30 September 2025
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	—	24,000	(9,215)	—	14,785
Restricted Fund 2 - desc in a/cs	(4,011)	—	—	—	(4,011)
Restricted fund 7 - desc in a/cs	—	—	—	3,152	3,152
	<u>(4,011)</u>	<u>24,000</u>	<u>(9,215)</u>	<u>3,152</u>	<u>13,926</u>

	At 1 October 202 3	Income	Expenditure	Gains and losses	At 30 September 2024
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	—	—	—	—	—
Restricted Fund 2 - desc in a/cs	(4,011)	—	—	—	(4,011)
Restricted fund 7 - desc in a/cs	—	—	—	3,152	3,152
	<u>(4,011)</u>	<u>—</u>	<u>—</u>	<u>3,152</u>	<u>(859)</u>

13. Analysis of changes in net debt

	At 1 Oct 2024	Cash flows	At 30 Sep 2025
	£	£	£
Cash at bank and in hand	<u>1,095</u>	<u>17,419</u>	<u>18,514</u>

Universal Church Of Jesus Christ

Management Information
Year ended 30 September 2025

The following pages do not form part of the financial statements.

Universal Church Of Jesus Christ

Detailed Statement of Financial Activities **Year ended 30 September 2025**

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	10,850	9,380
Church Members Contributions	–	5,840
National Lottery Community Fund	19,500	–
The Albert Hunt Trust	3,000	–
The Souter Charitable Trust	1,500	–
	<hr/> 34,850	<hr/> 15,220
	<hr/>	<hr/>
Total income	<hr/> 34,850	<hr/> 15,220
	<hr/> <hr/>	<hr/> <hr/>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	600	–
Rent	4,150	4,150
Light and heat	255	255
Other motor/travel costs	1,226	500
Volunteer Costs	725	440
General Support Costs	2,990	4,350
Training and Empowerment	800	750
Hire of Venue	500	1,140
Materials and Resources	150	340
Project Management and Monitoring	100	–
Marketing and Publicity	200	350
Activity Costs	1,085	1,815
Consultancy and Advice	4,450	500
Refreshment and Snacks	200	280
	<hr/> 17,431	<hr/> 14,870
	<hr/>	<hr/>
Total expenditure	<hr/> 17,431	<hr/> 14,870
	<hr/> <hr/>	<hr/> <hr/>
Net income	<hr/> 17,419	<hr/> 350
	<hr/> <hr/>	<hr/> <hr/>

Universal Church Of Jesus Christ

Notes to the Detailed Statement of Financial Activities **Year ended 30 September 2025**

	2025 £	2024 £
Expenditure on charitable activities		
Activities Funded By: Church Members Contribution		
<i>Activities undertaken directly</i>		
Rent	4,150	4,150
Light & heat	255	255
Other motor/travel costs	411	500
Volunteer Expenses	575	440
General Support Costs	1,990	4,350
Training and empowerment	450	750
Hire of Venue	—	1,140
Materials and Resources	—	340
Marketing and Publicity	—	350
Activity Costs	385	1,815
Consultancy and Advice	—	500
Refreshment and Snacks	—	280
	<hr/> 8,216	<hr/> 14,870
Supporting YP Through Cost of Living		
<i>Activities undertaken directly</i>		
wages/salaries	600	—
Direct charitable activity 3 - other motor/travel costs	115	—
Consultancy & Advice	4,200	—
	<hr/> 4,915	<hr/> —
Supporting YP into Adulthood		
<i>Activities undertaken directly</i>		
Other motor/travel costs	200	—
Volunteer Expenses	150	—
General Support Costs	500	—
Training and Empowerment	350	—
Materials and Resources	150	—
Project Management and Monitoring	100	—
Marketing and Publicity	200	—
Activity Costs	700	—
Consultancy and Advice	250	—

Universal Church Of Jesus Christ

	2025 £	2024 £
Brought forward	2,600	
Refreshment and Snacks	200	—
	<u>2,800</u>	<u>—</u>
Supporting YP into Adulthood		
<i>Activities undertaken directly</i>		
Direct charitable activity 6 - other motor/travel costs	500	—
General Running Expenses	500	—
Hire Of Venue	500	—
	<u>1,500</u>	<u>—</u>
Expenditure on charitable activities	<u><u>17,431</u></u>	<u><u>14,870</u></u>