

Company registration number: 07165173

Charity registration number: 1154262

# Disciples Fellowship Ministries UK (DFM)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2025

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **Disciples Fellowship Ministries UK (DFM)**

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## **Disciples Fellowship Ministries UK (DFM)**

### **Reference and Administrative Details**

<b>Trustees</b>	Tonderai Puwai, Chairman
	Loveness Mhaka, Secretary
	Simon Zimba
	Salome Munanzvi
	Wilfred Sithole
<b>Secretary</b>	Loveness Mhaka, Secretary
<b>Senior Management Team</b>	Bishop - Leonard Lupiya
<b>Charity Registration Number</b>	1154262
<b>Company Registration Number</b>	07165173
<b>Registered Office</b>	Methodist Church Harrison Road Leicester LE4 6QN
<b>Independent Examiner</b>	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

## **Disciples Fellowship Ministries UK (DFM)**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2025.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tonderai Puwai, Chairman
	Loveness Mhaka, Secretary
	Simon Zimba
	Salome Munanzvi
	Wilfred Sithole
	Stanley Munikwa (resigned 28 January 2025)
	Agnes Rupango (resigned 8 December 2024)

Secretary: Loveness Mhaka, Secretary

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 23/02/10 and as amended on 01/08/2012. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

##### ***Recruitment and appointment of trustees***

The following method is adopted for the recruitment and appointment of new trustees:

1. Identify a need for a new trustee. This can be due many reasons.
2. Qualifications required will be set out. Candidates do not necessarily have to be members of the charity if they have a specific skill/qualification/experience that is required.
3. Nominations can be made by the National Leadership Board (NLB)
4. Candidates will be approached
5. Short-listing and interviews take place against agreed criteria. Interviews are carried out by a small panel of trustees, and each candidate is asked similar questions to ensure a fair and objective approach.
6. Preferred candidates are identified and invited to join the trustees, subject to references, formal vetting and approval by the full trustee board. Unsuccessful candidates are notified and thanked for their interest
7. If the preferred candidate accepts invitation then they will be nominated to be part of the trustees by the full board of trustees.

# **Disciples Fellowship Ministries UK (DFM)**

## **Trustees' Report**

### **Objectives and activities**

#### ***Objects and aims***

The charity's objects ('objects') are specifically restricted to the following:

1. To advance the Christian faith (in accordance with the statement of beliefs below) in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit;
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time may think fit; and
3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

The aim of our charity is to empower men, women and youths by way of teachings based on our Christian faith. Equipping members and non members so they contribute positively to the communities they live in.

### **Achievements and performance**

Our activities are as follows:

1. The Preaching the Word of God, promoting good citizenship and brotherly love;
2. Support to DFM churches in Africa in ensuring they are supported in missionary work and acquiring places of worship;
3. Counselling to members who were facing a wide range of social, mental and financial problems including visiting the sick at home and in hospital;
4. Ordaining of new Pastors to advance Christianity;
7. Renting of a place of worship - found a place for the Wellingborough assembly;
8. Provision of food to the needy through DFM food bank on Sundays as well as on Tuesday to members of the public.

During this financial year we have:

1. Preached the Word of God, promoting good citizenship and brotherly love;
2. Gave support to DFM churches in Africa in ensuring they supported in missionary work and acquiring land and building places of worship;
3. Gave counselling to members who were facing a wide range of social, mental and financial problems including visiting the sick at home and in hospital.
4. Ordained a new Pastors to advance Christianity;
5. We carried out major renovation work to the Leicester Harrison road church. This included replacing pews with chairs; Replacing the heating system; Renovating the electricity system (both church and hall) to fully comply with modern regulations; Replacing the PA/sound system and carpeting parts of the main church;
6. Completed the purchase of the Methodist church, Harrison road in Leicester;
7. We rented the place of worship found for the Derby assembly;
8. Provided food to the needy through DFM food bank (Hands of Love) on Sundays as well as throughout the week;
9. Successfully held major conferences such as the Easter Conferences and the Gathering of Disciples (GOD) as well as the ministry conferences.

### ***Public benefit***

Each of the activities mentioned above have a direct benefit to parts of the general public both here in the United Kingdom and abroad (mainly in Africa).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **Disciples Fellowship Ministries UK (DFM)**

## **Trustees' Report**

### **Financial review**

The Charity's financial position can best be described as stable. We have seen continued support of the charity by donors who are predominantly members. We have been able to meet our financial obligations whilst at the same time being able to make some savings where possible.

### ***Policy on reserves***

We have a reserves policy which states our aim ideally is to hold in reserve sufficient money in our general funds to cover one-month's expenditure for running costs.

### ***Principal risks and uncertainties***

#### ***Reduced donations***

General risks include any unforeseen economic downturn in the country which affected the generality of the church and thereby affecting the donors giving.

### **Statement of Responsibilities**

The trustees (who are also the directors of Disciples Fellowship Ministries UK (DFM) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

## **Disciples Fellowship Ministries UK (DFM)**

### **Trustees' Report**

The annual report was approved by the trustees of the charity on 18 November 2025 and signed on its behalf by:



.....  
Tonderai Puwai  
Trustee

## **Disciples Fellowship Ministries UK (DFM)**

### **Independent Examiner's Report to the trustees of Disciples Fellowship Ministries UK (DFM) ('the Company')**

#### **Independent examiner's report to the trustees of Disciples Fellowship Ministries UK (DFM) ('the Company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 February 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....  
Eva Stevens, BSc, CPFA, employee of Community Accounting Plus  
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 24/11/2025  
Date:.....



## Disciples Fellowship Ministries UK (DFM)

### Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	144,896	144,896	144,837
Charitable activities	3	25,978	25,978	16,049
Investment income	4	247	247	2,660
Total Income		<u>171,121</u>	<u>171,121</u>	<u>163,546</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(155,819)</u>	<u>(155,819)</u>	<u>(165,435)</u>
Total Expenditure		<u>(155,819)</u>	<u>(155,819)</u>	<u>(165,435)</u>
Net income/(expenditure)		<u>15,302</u>	<u>15,302</u>	<u>(1,889)</u>
Net movement in funds		15,302	15,302	(1,889)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>449,391</u>	<u>449,391</u>	<u>451,280</u>
Total funds carried forward		<u><u>464,693</u></u>	<u><u>464,693</u></u>	<u><u>449,391</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 9 to 15 form an integral part of these financial statements.

## Disciples Fellowship Ministries UK (DFM)

(Registration number: 07165173)  
Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	646,938	647,591
<b>Current assets</b>			
Debtors	12	12,814	17,424
Cash at bank and in hand	13	<u>27,048</u>	<u>15,557</u>
		39,862	32,981
<b>Creditors: Amounts falling due within one year</b>	14	<u>(30,399)</u>	<u>(31,254)</u>
<b>Net current assets</b>		<u>9,463</u>	<u>1,727</u>
<b>Total assets less current liabilities</b>		656,401	649,318
<b>Creditors: Amounts falling due after more than one year</b>	15	<u>(191,708)</u>	<u>(199,927)</u>
<b>Net assets</b>		<u>464,693</u>	<u>449,391</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>464,693</u>	<u>449,391</u>
<b>Total funds</b>		<u>464,693</u>	<u>449,391</u>


For the financial year ending 28 February 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 18 November 2025 and signed on their behalf by:

  
.....  
Simon Zimba  
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

## **Disciples Fellowship Ministries UK (DFM)**

### **Notes to the Financial Statements for the Year Ended 28 February 2025**

#### **1 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Disciples Fellowship Ministries UK (DFM) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Exemption from preparing a cash flow statement**

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Disciples Fellowship Ministries UK (DFM)**

### **Notes to the Financial Statements for the Year Ended 28 February 2025**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
General equipment	20% on a straight line basis
Computer equipment	20% on a straight line basis
Furniture & equipment	20% on a straight line basis
Motor vehicles	20% on a straight line basis

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Disciples Fellowship Ministries UK (DFM)

### Notes to the Financial Statements for the Year Ended 28 February 2025

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	132,824	132,824	131,225
Gift aid reclaimed	12,072	12,072	13,612
	144,896	144,896	144,837

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Conference fees	12,726	12,726	14,364
Rents & room hire income	8,402	8,402	1,685
Sundry income	4,850	4,850	-
	25,978	25,978	16,049

#### 4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	247	247	2,660
	247	247	2,660

## Disciples Fellowship Ministries UK (DFM)

### Notes to the Financial Statements for the Year Ended 28 February 2025

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Bank charges	121	121	148
Cleaning	2,016	2,016	621
Catering & hospitality	3,624	3,624	-
Conferences & events	21,088	21,088	19,563
Depreciation	653	653	1,291
Dues & subscriptions	1,200	1,200	1,350
Equipment, repairs & renewals	-	-	246
Media costs	350	350	3,176
Grants given	1,847	1,847	12,402
Heat, light & water	14,598	14,598	2,308
Insurances	4,052	4,052	2,697
Legal & professional fees	1,904	1,904	1,912
Purchases	156	156	79
Finance costs	16,890	16,890	9,289
Printing, stationery & telephone	2,296	2,296	3,121
Pastoral clothing	-	-	100
Rent & room hire	32,171	32,171	26,823
Repairs & maintenance	776	776	5,169
Staff welfare	975	975	2,204
Salaries, PAYE & pensions	41,514	41,514	54,594
Speaker's gifts	-	-	920
Training & development	-	-	61
Travel & accommodation	8,388	8,388	13,046
Storage costs	1,200	1,200	4,315
	<u>155,819</u>	<u>155,819</u>	<u>165,435</u>

#### 6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>653</u>	<u>1,291</u>

## Disciples Fellowship Ministries UK (DFM)

### Notes to the Financial Statements for the Year Ended 28 February 2025

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	40,651	53,227
Social security costs	-	240
Pension costs	863	1,127
	<u>41,514</u>	<u>54,594</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>2</u>	<u>3</u>

1 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £863 (2024 - £1,127).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,875 (2024 - £50,604).

#### 8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	845	815
Other financial services	500	480
	<u>1,345</u>	<u>1,295</u>

#### 9 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 10 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

## Disciples Fellowship Ministries UK (DFM)

### Notes to the Financial Statements for the Year Ended 28 February 2025

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	General equipment £	Total £
<b>Cost</b>						
At 1 March 2024	646,704	3,691	15,000	7,242	61,157	733,794
Disposals	-	-	(15,000)	-	-	(15,000)
At 28 February 2025	<u>646,704</u>	<u>3,691</u>	<u>-</u>	<u>7,242</u>	<u>61,157</u>	<u>718,794</u>
<b>Depreciation</b>						
At 1 March 2024	-	3,691	15,000	7,091	60,421	86,203
Charge for the year	-	-	-	76	577	653
Eliminated on disposals	-	-	(15,000)	-	-	(15,000)
At 28 February 2025	<u>-</u>	<u>3,691</u>	<u>-</u>	<u>7,167</u>	<u>60,998</u>	<u>71,856</u>
<b>Net book value</b>						
At 28 February 2025	<u>646,704</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>159</u>	<u>646,938</u>
At 29 February 2024	<u>646,704</u>	<u>-</u>	<u>-</u>	<u>151</u>	<u>736</u>	<u>647,591</u>

#### 12 Debtors

	2025 £	2024 £
Prepayments	-	1,071
Other debtors	<u>12,814</u>	<u>16,353</u>
	<u>12,814</u>	<u>17,424</u>

Debtors includes £Nil (2024: £738) receivable after more than one year.

	2025 £	2024 £
Other debtors	<u>-</u>	<u>738</u>

#### 13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>27,048</u>	<u>15,557</u>



## Disciples Fellowship Ministries UK (DFM)

### Notes to the Financial Statements for the Year Ended 28 February 2025

#### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	24,813	25,569
Other taxation and social security	1,047	1,116
Other creditors	4,539	4,569
	<u>30,399</u>	<u>31,254</u>

#### 15 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	<u>191,708</u>	<u>199,927</u>

#### 16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 17 Related party transactions

During the year the charity made the following related party transactions:

##### **Bishop Lupiya**

(Bishop Lupiya is an employee of Disciples Fellowship Ministries Uk)

In 2020 a loan was made to Bishop Lupiya. The Loan was for £10,750 and repayments of this are made each month as a deduction of salary over 5 years. £2,000 has been repaid this year. At the balance sheet date the amount due from Bishop Lupiya was £742 (2024 - £2,742).