

**UNIVERSAL FAMILY CENTRE**

**Report and Financial Statements**

**For the Year ended 30 September 2022**

**UNIVERSAL FAMILY CENTRE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 September 2022**

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**UNIVERSAL FAMILY CENTRE**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 September 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Officers and Professional advisers**

**TRUSTEES**

JUDITH FUNNAYA TOMOMEWO (CHAIR)  
PASTOR JOSEPH OLUWATOSIN TOMOMEWO (TRUSTEE)  
JOAN MARGARET OSAFO (TRUSTEE)

**REGISTERED OFFICE**

8 Olive Yeates Way  
Crossgate  
Leeds  
LS15 8FG

**BANKERS**

METRO BANK PLC  
BARCLAYS BANK PLC

**EXAMINER**

AACSL Accountants Limited  
1st Floor  
North Westgate House  
Harlow  
Essex  
CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER**  
1168549

**UNIVERSAL FAMILY CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 September 2022**

**Governing Document**

The charity is Constituted as a "Trust" and governed by 'Trust Deed' dated 26<sup>th</sup> September, 2015.

**Trustee Appointments, Training of New and Old Trustees**

Trustees are appointed and or co-opted under the terms of the trust deed. The induction process for a newly appointed trustee comprises an initial meeting with the Chair and other Trustees, followed by short meetings with the Parish Pastor on the powers and responsibilities of the Trustees and the requirements of the charity commission. There is no fixed term of service of the trustee on the board.

**Public Benefit Statement**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for public benefit. Details of how the charity has achieved these are provided in this report.

**Organisational Structure and Decision Making**

The Charity is organised so that the trustees meet regularly to manage its administrative and day to day affairs. The spiritual aspect of the church is handled by the Parish Pastor and the day to day running of the charity is overseen by the Board of Trustees.

**Risk Management**

The trustee board performs its duty of safeguarding the charity against major risk. The board regularly reviews the charity's structures, policies, procedures and practices. It recommends strategic and operational options and implements adequate prudent controls and preventive actions to safeguard the assets of the charity, as well as its operation.

**Objectives and Global Outreach**

**Objectives and Activities**

The principal object is the advancement of the Christian faith worldwide in accordance with Universal Family Centre doctrines, the relief of poverty and to promote any charitable activity for the benefit of the local people. To achieve its objectives, we adopted the following strategies:

- Christian Faith based religious activities in United Kingdom and worldwide as the Trustees may deem fit.
- Community support and development projects to alleviate suffering and poverty in our local community.
- Running seminars in the church with proven ministers of the faith to guide members in various aspect of Christian faith.
- Supporting other charities who help to alleviate suffering and poverty.

**UNIVERSAL FAMILY CENTRE**  
**REPORT OF THE TRUSTEES (Continued)**  
**FOR THE YEAR ENDED 30 September 2022**

**ACHIEVEMENT AND PERFORMANCE**

The Church has been engaged in various activities detailed below in pursuance of our charity and public benefit. The Church runs every day-Monday to Sunday.

Online daily, physical gathering on Sunday and on special meetings

Opened to the community to build their Christian Faith as well as share fellowship to meet spiritual and emotional needs.

Apart from its Church activities we also engaged in meetings that helps to build families and keep people healthy.

**Special Programmes Held Within the Year**

1. Higher Life Conference – 1/10/21 to 3/10/21
2. 21 Days of Spiritual Warfare – 23/09/21 to 13/10/21
3. Ministers' Meeting – 14/10/21
4. Partners' Meeting – 28/10/21
5. Winter 2021/2022 Bible School, Maturity Class (Every Weekend)
6. Fasting and Prayer – 1/11/21 to 3/11/21
7. Ministers' Meeting – 11/11/21
8. Partners' Meeting – 25/11/21
9. End of Year Fasting and Prayer – 29/11/21 to 17/12/21
10. Winter 2021/2022 Bible School, Maturity Class (Every Weekend)
11. End of Year Fasting and Prayer – 29/11/21 to 17/12/21
12. Ministers' Meeting – 9/12/21
13. Power Life Conference – 17/12/21 to 19/12/21
14. Christmas Carol – 23/12/21
15. Partners' Meeting – 29/12/21
16. Covenant Day of Light, New Year Cross Over Service – 31/12/21  
6am – 11pm, every 3 hours
17. Winter 2021/2022 Bible School, Maturity Class (Every Weekend)
18. Family Altar Service – 22/01/22
19. Youth Church Inauguration – 22/01/22
20. Fasting and Prayer – 1/02/22 to 3/02/22
21. Ministers' Meeting – 10/02/22
22. Couples' Night – 13/02/22
23. 40 Days Fasting and Prayers – 18/02/22 to 14/04/22.
24. Partners' Meeting – 24/02/22
25. 40 Days Fasting and Prayers – 18/02/22 to 14/04/22.
26. Ministers' Meeting – 11/03/22
27. Partners' Meeting – 25/03/22
28. 40 Days Fasting and Prayers – 18/02/22 to 14/04/22.

29. Ministers' Meeting – 07/04/22
30. Easter Prayer Congress – 15/04/22 to 17/04/22
31. Partners' Meeting – 26/04/22
32. 3 Days Fasting and Prayers – 2/05/22 to 04/05/22.
33. Ministers' Meeting – 10/05/22
34. Partners' Meeting – 24/05/22
35. 3 Days Fasting and Prayers – 01/06/22 to 03/06/22.
36. Couples' Night – 05/06/22
37. Ministers' Meeting – 07/06/22
38. Partners' Meeting – 28/06/22
39. Prayer Power Conference – 01/07/22 to 03/07/22.
40. Ministers' Meeting – 12/07/22
41. Soccer and Funfair Day – 23/07/22
42. Partners' Meeting – 26/07/22
43. Couples' Night – 31/07/22
44. 3 Days Fasting and Prayers – 01/08/22 to 03/08/22.
45. Ministers' Meeting – 09/08/22
46. Night of appointment with God – 17/08/22 to 19/08/22
47. Partners' Meeting – 23/08/22
48. 8<sup>th</sup> Anniversary of Possibility Sphere – 10/09/22
49. Ministers' Meeting – 13/09/22
50. Partners' Meeting – 27/09/22
51. Alone With God Prayer Conference – 30/09/22 to 02/10/22

**UNIVERSAL FAMILY CENTRE**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 30 September 2022**

**CONTRIBUTIONS MADE BY VOLUNTEERS**

The charity enjoys the services of various volunteers, who contribute enormously in various areas of service provision, development and implementation of the Church vision. The volunteers are encouraged to attend various training and development programmes organised by the charity and other organisations. We are greatly indebted to these volunteers for their commitment and support.

**ACCOUNTING POLICIES**

Scope and Basis of the financial statements:

The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) Accounting and Reporting by charities issued in March 2005

The charity has taken advantage of the concession which allows it to publish only a statement of financial activities. The charity generated a total income of £93,479.00 (Compared to £149,713.00 in 2021) which indicates that there was a reduction in the income generated during the year (compared to 2021 where there was a Surplus of £75,809.00 on income over expenditure).

**FINANCIAL REVIEW AND RISK MANAGEMENT**

The financial support (mainly from member donation) continues to enable the church to be self-sustaining in meeting its day-to-day operational needs and in fulfilling a myriad of public benefit and charitable services.

The charity also intends to help improve our members and volunteers by sending them on training that can add value to their life or help gain necessary skills to succeed in their chosen field and to intensify effort in searching for a permanent church venue to meet the need of the growing church and its local community.

The charity is looking out to partner with more organisations in our local community positively.

**STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 Charity will continue in its activities.

## **UNIVERSAL FAMILY CENTRE**

### **REPORT OF THE TRUSTEES (continued)**

#### **YEAR ENDED 30 September 2022**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

#### **DISCLOSURE OF INFORMATION TO EXAMINER**

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

#### **EXAMINER**

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 30 September 2022. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

**JUDITH FUNNAYA CHUKWUMA on behalf of the trust.**

Trustee

**22, February 2023.**



## **Independent Examiner's Report to the Trustees of UNIVERSAL FAMILY CENTRE**

I report to the trustees on my examination of the accounts of the UNIVERSAL FAMILY CENTRE Trust for the year ended 30 September 2022, which are set out on pages 9 to 13.

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

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.

AACSL Accountants Limited  
1st Floor  
North Westgate House  
Harlow  
Essex  
CM20 1YS

**22, February 2023.**

**UNIVERSAL FAMILY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)**  
**YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Un-restricted funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>					
General Donations	2	77,741	-	77,741	122,843
Other income	3	15,738	-	15,738	26,870
<b>TOTAL INCOMING RESOURCES</b>		<b>93,479</b>	<b>-</b>	<b>93,479</b>	<b>149,713</b>
<b>RESOURCES EXPENDED</b>					
Cost of Generating Funds		7,012	-	7,012	23,021
Charitable activities	4	152,403	-	152,403	49,344
Governance	5	973	-	973	1,537
<b>TOTAL RESOURCES EXPENDED</b>		<b>160,388</b>	<b>-</b>	<b>160,388</b>	<b>73,903</b>
Net income/(outgoing) resources		(66,909)	-	(66,909)	75,809
Total funds brought forward		200,161		200,161	169,960
<b>Total funds carried forward</b>		<b>133,252</b>	<b>-</b>	<b>133,252</b>	<b>245,769</b>

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

**UNIVERSAL FAMILY CENTRE  
BALANCE SHEET  
AS AT 30 SEPTEMBER 2022**

	Notes	£	2022 Total £	2021 Total £
<b>FIXED ASSETS</b>				
Tangible Assets	6		4,030	8,061
<b>CURRENT ASSETS</b>				
Debtors	7			
Cash at bank and in hand	8		129,222	237,708
			<u>133,252</u>	<u>245,769</u>
<b>Current Liabilities</b>				
Creditors: amounts falling due within one year	9		0	(360)
<b>Net Current assets/(Liabilities)</b>			<u>133,252</u>	<u>245,409</u>
<b>Current Liabilities</b>				
Creditors: amounts falling due more than one year	9		0	0
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>133,252</u>	<u>245,409</u>
<b>FINANCED BY:</b>				
Unrestricted funds	10		133,252	245,769
Restricted Funds	10		-	-
<b>TOTAL FUNDS</b>	11		<u>133,252</u>	<u>245,769</u>

For the year ending 30 September 2022, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

**JUDITH FUNNAYA CHUKWUMA**

Trustee

22, February 2023.

**UNIVERSAL FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 September 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

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 (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

**Cash flow statement**

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**UNIVERSAL FAMILY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
General Donations	77,741	-	77,741	122,843
	<u>77,741</u>	<u>-</u>	<u>77,741</u>	<u>122,843</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
HMRC- Gift Aid	15,738	-	15,738	26,870
Events income	-	-	-	-
Other income	-	-	-	-
	<u>15,738</u>	<u>-</u>	<u>15,738</u>	<u>26,870</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Bank charges	1	-	1	50
Honorarium	9,750	-	9,750	1,071
Depreciation	4,031	-	4,031	4,031
Advertisement	1,534	-	1,534	600
Equipment	586	-	586	170
Events & Other related costs	106,212	-	106,212	11,125
Insurance	151	-	151	486
Salary	20,747	-	20,747	19,306
Hotel & Accommodation	49	-	49	-
Other Tax	-	-	-	6,347
Printing & stationery	501	-	501	380
Head Office Remittance	-	-	-	-
Rent & rates	7,050	-	7,050	4,500
Repairs and maintenance	256	-	256	455
Transportation	788	-	788	260
Software	84	-	84	244
Telephone, internet & postage	663	-	663	320
Cost of Fund generation	7,012	-	7,012	23,021
	<u>159,415</u>	<u>-</u>	<u>159,415</u>	<u>72,366</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Accountancy	860	-	860	1,180
Consultancy	-	-	-	357
Other professional fees	113	-	113	-
	<u>973</u>	<u>-</u>	<u>973</u>	<u>1,537</u>

		2022	2021	
Note 6	TANGIBLE ASSETS			
	Office Equipment	Total	Total	
	£	£	£	
	Cost	20,154	-	
	Additions	-	20,154	
	Revaluation	-	-	
	Disposal	-	-	
	Total Costs	<u>20,154</u>	<u>20,154</u>	
	Depreciation			
	Balance brought forward	12,093	8,062	
	Charge for the year	4,031	4,031	
	Disposal	-	-	
	Transfers	-	-	
	Balance carried forward	<u>16,124</u>	<u>12,093</u>	
	Net book value			
	At 30 September 2022	<u>4,030</u>	<u>8,061</u>	
	At 30 September 2021	<u>-</u>	<u>-</u>	
Note 7.	Debtors			
		2022	2021	
	This is made up as follows:	£	£	
	Member Loans	-	-	
		<u>-</u>	<u>-</u>	
Note 8.	Cash at bank and in hand			
		2022	2021	
		£	£	
	Cash at bank	129,222	234,239	
	Cash at hand	-	3,469	
		<u>129,222</u>	<u>237,708</u>	
Note 9.	Creditors: amounts falling due within one year			
		2022	2021	
	This is made up as follows:	£	£	
	Accountancy Fees	-	-	
	Other creditors (Loan)	-	-	
		<u>-</u>	<u>-</u>	
Note 10.	Movement in funds			
		Opening balance	Incoming resources	Resources expended
		£	£	£
	Unrestricted funds			
	Charity's fund	245,769	93,479	(160,388)
		<u>245,769</u>	<u>93,479</u>	<u>(160,388)</u>
	Restricted funds			
	Grants	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>

Note 10.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Cash at bank and in hand	129,222	-	129,222	237,708
Other net assets (liabilities)	4,030	-	4,030	8,061
	<u>133,252</u>	<u>-</u>	<u>133,252</u>	<u>245,769</u>

Note 11. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2021-22: £nil)

Note 12. As a company, UNIVERSAL FAMILY CENTRE is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 13. Control

The ultimate controlling parties are the directors' as stated on page 2.

**UNIVERSAL FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 September 2022**

**Note 14. TAXATION**

UNIVERSAL FAMILY CENTRE is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.