

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

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**FOR**  
**UNITED METHODIST CHURCH (UK)**

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

**UNITED METHODIST CHURCH (UK)**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**TRUSTEES**

Mrs K Manyika (resigned 26.3.25)  
G T Mataranyika (resigned 5.3.25)  
Mrs Z P Mudambanuki  
X Gombakomba  
Mrs L Chandigere (resigned 5.3.25)  
Mr Z Magomo (resigned 5.3.25)  
Mrs J Sibanda (resigned 5.3.25)  
T B Muchenje (resigned 5.3.25)  
J Kapumha  
J Mataranyika (resigned 5.3.25)  
Mrs R M Mojapelo  
Miss F Chingwena (resigned 5.3.25)  
A M Soko (resigned 5.3.25)  
Mrs A Mutyora (resigned 11.5.25)  
Dr U Mupambireyi (resigned 5.3.25)  
Miss P N Makunike (resigned 5.3.25)  
F Mutsipa (resigned 5.3.25)  
Ms R Betsva (appointed 5.3.25)  
S Betsva (appointed 5.3.25)  
M S Chikukwa (appointed 5.3.25)  
T G Fusire (appointed 26.3.25)  
E Gunguwo (appointed 5.3.25)  
T Hungwe (appointed 5.3.25)  
W D Kanjanda (appointed 5.3.25)  
M Kanyoka (appointed 4.7.25)  
Ms P A Karumazondo (appointed 5.3.25)  
E Masenda (appointed 5.3.25)  
M Munyebvu (appointed 19.2.25)  
Ms H Muranda (appointed 4.7.25)  
Ms S Musafare (appointed 5.3.25)

**REGISTERED OFFICE**

Mayflower Methodist Church  
Ethel Road  
Leicester  
LE5 5ND

**REGISTERED COMPANY  
NUMBER**

10351537 (England and Wales)

**REGISTERED CHARITY  
NUMBER**

1169890

**INDEPENDENT AUDITORS**

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

**UNITED METHODIST CHURCH (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

**Public benefit**

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

**STRATEGIC REPORT**

**Achievements and performance**

**1. Key Charitable activities**

The Trustees are able to report another good year of growth in membership and expansion into fully fledged local church in other areas of the UK such as Newcastle. The Church's annual conference which is usually held towards the end of the year was postponed to early 2025 due to a major bereavement in the Church when the then District Superintendent passed away. The Church continued to demonstrate its solidarity in supporting the bereaved spiritually, morally and financially. A delegation representing the church attended the funeral of the late District Superintendent which was held in Zimbabwe. This practice has made an impact on societies where members live.

The UK Mission Area of The United Methodist Church (UK) has been involved in visibly inspiring worship during Sunday services and at the Revival meetings. Notable revivals include the Easter revival and those hosted by Women, Men and Youths groups during the course of the year. Believers have encountered the Lord in individual and corporate worship resulting in the deepening of their faith in the risen Lord. This has been evidenced by personal testimonies at worship places and in conversations. Love, forgiveness, patience and kindness as Christian virtues have been noticed in our social interactions. Church support through giving has been witnessed in Local Churches, especially during Harvest Thanksgiving. Some members have moved from pledging to tithing according to our teaching in the United Methodist Church; (The Book of Discipline of the United Methodist Church 2012 para 630€).

The Church has a responsibility in stewardship; "To educate the Local church that tithing is the minimum goal of giving in the United Methodist Church." The Church calendar has been closely followed, and members have enjoyed life in Christ as they have been praying for unity in the Church, peace in the world and observance of Christian norms and values during Sunday School, section meetings and Church organisations' meetings. The Church continues to witness increased growth in numbers arising from the Healthcare Sponsorship visa scheme. Programs have been put in place to assist these members acclimatize to their new environment and its challenges.

**2. Four Focus Areas**

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

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

**UNITED METHODIST CHURCH (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

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

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

**(a) Pastoral Appeal**

Last year a total of £6,945.47 and this year £6,545.00. was raised during the Pastoral Appeal Sunday held on 30th June 2024.

**(b) Orphanage Funds**

A total of £11,062.05 was raised in 2023 and this year £13,398.18 was contributed by members during the Orphans Sunday which was held on June 30th. These funds we divided between two orphanages, Home of Hope in Mutoko and Fairfield Orphanage at Old Mutare Mission both of which are in Zimbabwe. A representative of the Church witnessed the handover of the donation to the beneficiary organisations.

**(c) Mission Hospitals Fund**

A total of £9,082.00 was raised in 2023. The amount raised this year is £14,321.93. The funds. were disbursed to beneficiary mission hospitals in Zimbabwe namely Old Mutare Mission and Nyadire Mission hospitals for the purchase of operating tables.

**CHARGE HIGHLIGHTS**

**(i). Central Charge**

They raised £101,611.00 towards their Harvest and Thanksgiving, this being the highest raised in whole Area in 2024

- A total of £2,881.20 was raised towards assisting our Mission hospitals in Zimbabwe
- The Youths and Juniors were being allocated time to lead and conduct worship services. They had 4 weddings of their youth members.
- Purchased a house in Kettering for use as a parsonage

**(ii) Midland Charge**

Their Local Churches continued with their twinned programmes including rural Churches in Masvingo District in Zimbabwe in which they provided funds for the drilling of a borehole and purchase of school

- uniforms and school fees for needy children.
- Raised a total of £72,674.20 as Harvest Thanksgiving.
- They have a vibrant program involving Youth as preachers and have some English services especially for them.

**(iii) North Charge**

- They promoted Youth and Juniors activities and allowed them to lead whenever they are gathered.
- They raised a total of £32,114.00 for Harvest Thanksgiving
- Raised £574.00 towards the Pastoral Appeal Sunday
- Raised £356.25 towards the Orphans fund

**(v) South Charge**

- Raised £98,172.26 towards Harvest Thanksgiving
- They raised £2,400.00 towards the Zimbabwe rural pastors, car fund
- They raised £5,310.00 towards supporting UMC Hospitals in Zimbabwe

**UNITED METHODIST CHURCH (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**STRATEGIC REPORT**

**Financial review**

**Financial position**

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

**Income**

Total incoming resources for the year under review was £1,465,136 (2023: £1,334,316), an increase of 9.80% compared to the previous year.

The increase was mainly attributed to a marked increase in membership in 2024, which translated to general donations going up.

**Expenditure**

Total resources expended increased by about 10% during the year to 31 December 2024 to £1,151,509 (2023: £1,046,980). The charity reported a Net Surplus of £313,627 (2023: £287,336). The surplus can be explained to the increase in general donations in 2024 compared to 2023.

The increase is directly linked to the ongoing face-to-face gatherings and the costs involved in their holding.

**Capital expenditure**

Following the 2020 End of Year Conference resolution, the Church embarked on a strategy to invest resources in acquiring immovable assets. Following on to the purchase of a property in the South Charge and Midlands Charge, we are happy to report that the Central Charge has now acquired a property of their own.

**Fixed Assets**

The carrying value of our tangible fixed assets decreased by 2% to £865,380 (2023: £884,339).

**Current Assets**

Current assets increased minimally by £334,047 to £2,847,074 for the year ended 31 December 2024 (2023: £2,513,027).

**Reserves policy**

General reserves are set according to the Church's reserves policy at 25% of total annual expenditure.

The objective of our reserves policy is to ensure that the Charity maintains sufficient cash and readily realizable assets to enable it to withstand the impact of a possible drop in income for any reason or unplanned increase in general operational expenditure.

Reserves will help ease financial pressure while necessary adjustments are being made to the Church's operations.

General reserves are not restricted to or designated for a particular purpose. As at 31 December 2024, the reserves position was well above the church reserves policy at £2,833,473. (2023: £2,500,887)

The total of the unrestricted general funds balance was £3,698,853. (2023: £3,385,226). Within this figure, £865,380. (2023: £884,339) was invested in fixed assets that are used for the day-to-day running of the Church's activities. It is therefore not available for use as a reserve.

**Going concern**

The Charitable company, for the year under review, is in a firm financial position and as Trustees, we are of the opinion that the financial statements should continue to be prepared on the basis that the charity is a going concern for the next 12 months.

Based on our forecasts and the charity's available resources, the Trustees feel that the charity has sufficient resources to continue for the foreseeable future and therefore continues to adopt the going concern basis in preparing these Financial Statements.

**UNITED METHODIST CHURCH (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**STRATEGIC REPORT**

**Financial review**

As shown in the financial statements, it is evident that the charity has adequate financial resources to enable it to manage short to medium-term business and finance.

**LOOKING AHEAD**

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

We will continue to encourage the purchase of buildings to be used as places of worship. The Church currently spends a sizeable amount of money on rental for such places and in the long run this will prove as savings to the Church.

With the aforementioned growth in membership, the Church will be looking to restructure its Charges for effective administration and ministry. Taking into account some of the distances being undertaken by the clergy there will be need to increase the number of clergy personnel.

Lastly the Church will continue to embark on a programme to ensure that its policies and governing documents are relevant and up to date.

**Evangelism**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

**Recruitment and appointment of trustees**

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

**Organisational structure**

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

The United Methodist Church (UK) Mission Area comprises four Charges namely Central, Midlands, North and South.

The UK Mission Area is the umbrella body into which local Churches in the United Kingdom and Republic of Ireland report. The District Superintendent is appointed to lead the UK Mission Area. The UK Mission Area falls under the United Methodist Church Zimbabwe Episcopal Area which is the supreme decision-making body.

**UNITED METHODIST CHURCH (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Charges comprise of cluster of local Churches as detailed below. They are served by an Ordained or Local Pastor and a team of local preachers. The local Church is a congregational place of worship where United Methodist members are nurtured and have their membership registered.

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

**Related parties**

The trustees are aware of those persons considered as related parties. For the year under review, the trustees confirm that there were no material related party transactions that should be disclosed in the financial statements.

**Risk management**

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

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

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

**UNITED METHODIST CHURCH (UK)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

In so far as the trustees are aware:

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

**AUDITORS**

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

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 24<sup>th</sup> September 2025 and signed on the board's behalf by:



M Munyebvu - Trustee



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

**Opinion**

We have audited the financial statements of United Methodist Church (UK) (the 'charitable company') for the year ended 31st December 2024 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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

As part of our planning process:

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

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

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

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

Date: 25/09/2025

**UNITED METHODIST CHURCH (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

		<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies	2	1,450,255	1,330,446
Investment income	3	14,881	3,870
<b>Total</b>		<b>1,465,136</b>	<b>1,334,316</b>
 <b>EXPENDITURE ON</b>			
Raising funds	4	91,470	35,394
<b>Charitable activities</b>	5		
Direct charitable activity		236,612	165,903
Support charitable activity		205,828	231,811
Governance		11,304	9,492
Evangelism and stewardship		606,295	604,380
<b>Total</b>		<b>1,151,509</b>	<b>1,046,980</b>
 <b>NET INCOME</b>		<b>313,627</b>	<b>287,336</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		3,385,226	3,097,890
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,698,853</b>	<b>3,385,226</b>

The notes form part of these financial statements

**UNITED METHODIST CHURCH (UK)**

**STATEMENT OF FINANCIAL POSITION**  
**31ST DECEMBER 2024**

		<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	11	865,380	884,339
<b>CURRENT ASSETS</b>			
Debtors	12	103,703	95,516
Cash at bank		<u>2,743,547</u>	<u>2,417,511</u>
		2,847,250	2,513,027
<b>CREDITORS</b>			
Amounts falling due within one year	13	(13,777)	(12,140)
<b>NET CURRENT ASSETS</b>		<u>2,833,473</u>	<u>2,500,887</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,698,853	3,385,226
<b>NET ASSETS</b>		<u>3,698,853</u>	<u>3,385,226</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>3,698,853</u>	<u>3,385,226</u>
<b>TOTAL FUNDS</b>		<u>3,698,853</u>	<u>3,385,226</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24<sup>th</sup> September 2025 and were signed on its behalf by:



M Munyebvu - Trustee

The notes form part of these financial statements

**UNITED METHODIST CHURCH (UK)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	318,264	276,292
Net cash provided by operating activities		318,264	276,292
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(359,253)
Interest received		7,772	3,870
Net cash provided by/(used in) investing activities		7,772	(355,383)
<b>Change in cash and cash equivalents in the reporting period</b>		326,036	(79,091)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		2,417,511	2,496,602
<b>Cash and cash equivalents at the end of the reporting period</b>		2,743,547	2,417,511

The notes form part of these financial statements

**UNITED METHODIST CHURCH (UK)**

**NOTES TO THE STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	313,627	287,336
<b>Adjustments for:</b>		
Depreciation charges	18,959	19,156
Interest received	(7,772)	(3,870)
Increase in debtors	(8,187)	(28,116)
Increase in creditors	1,637	1,786
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b>318,264</b>	<b>276,292</b>
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.1.24</b>	<b>Cash flow</b>	<b>At 31.12.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	2,417,511	326,036	2,743,547
	<hr/>	<hr/>	<hr/>
	2,417,511	326,036	2,743,547
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>2,417,511</b>	<b>326,036</b>	<b>2,743,547</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**UNITED METHODIST CHURCH (UK)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

**INCOME**

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

**EXPENDITURE**

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

**TANGIBLE FIXED ASSETS**

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

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

**TAXATION**

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

**FUND ACCOUNTING**

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

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

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

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

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

The amount recognised as an expenditure in relation to the pension scheme operated by the company was £2,379 (2023 - £1,941).



**UNITED METHODIST CHURCH (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Tithes and offerings	1,316,923	1,193,106
Special fund donations	26,322	31,851
Gift aid	107,010	105,489
	<hr/>	<hr/>
	<b>1,450,255</b>	<b>1,330,446</b>
	<hr/>	<hr/>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rents received	7,109	-
Deposit account interest	7,772	3,870
	<hr/>	<hr/>
	<b>14,881</b>	<b>3,870</b>
	<hr/>	<hr/>

**4. RAISING FUNDS**

**RAISING DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Hire charges	34,639	10,833
Catering & entertainment	29,458	23,353
Other office costs	27,373	1,208
	<hr/>	<hr/>
	<b>91,470</b>	<b>35,394</b>
	<hr/>	<hr/>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 6) £</b>	<b>Support costs (see note 7) £</b>	<b>Totals £</b>
Direct charitable activity	236,612	-	236,612
Support charitable activity	204,260	1,568	205,828
Governance	-	11,304	11,304
Evangelism and stewardship	606,295	-	606,295
	<hr/>	<hr/>	<hr/>
	<b>1,047,167</b>	<b>12,872</b>	<b>1,060,039</b>
	<hr/>	<hr/>	<hr/>

**UNITED METHODIST CHURCH (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff costs	172,899	127,322
Rates and water	9,377	4,839
Insurance	4,519	8,983
Light and heat	-	320
Telephone	6,120	6,039
Postage and stationery	3,230	2,378
Other office costs	31,423	19,425
Laytraining	-	4,471
Legal and professional fees	6,437	5,046
Special fund expenses	6,894	1,380
Rent	121,524	158,344
Motor & travel costs	59,490	38,301
Evangelism and stewardship	606,295	604,380
Depreciation	18,959	19,156
	<u>1,047,167</u>	<u>1,000,384</u>

**7. SUPPORT COSTS**

	<b>Finance</b>	<b>Information technology</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Support charitable activity	908	660	-	1,568
Governance	-	-	11,304	11,304
	<u>908</u>	<u>660</u>	<u>11,304</u>	<u>12,872</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Support charitable activity</b>		
<b>£</b>	<b>Governance</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Bank charges	908	774
Website expenses	660	936
Auditors' remuneration	5,892	4,932
Accountancy and legal fees	5,412	4,560
	<u>11,304</u>	<u>11,202</u>
	<u>1,568</u>	<u>12,872</u>

**UNITED METHODIST CHURCH (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**8. NET INCOME/(EXPENDITURE)**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	5,892	4,932
Depreciation - owned assets	18,959	19,155
	<u>          </u>	<u>          </u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**10. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	163,455	122,557
Social security costs	7,065	2,824
Other pension costs	2,379	1,941
	<u>          </u>	<u>          </u>
	<u>172,899</u>	<u>127,322</u>

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

	<b>2024</b>	<b>2023</b>
	<b></b>	<b></b>
Pastors and administrators	9	5
	<u>          </u>	<u>          </u>

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

**11. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>				
At 1st January 2024 and 31st December 2024	918,578	34,759	5,363	958,700
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1st January 2024	36,591	33,250	4,520	74,361
Charge for year	18,371	377	211	18,959
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st December 2024	54,962	33,627	4,731	93,320
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31st December 2024	863,616	1,132	632	865,380
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st December 2023	881,987	1,509	843	884,339
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**UNITED METHODIST CHURCH (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
HMRC - Gift aid	103,703	95,516

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	3,086	2,648
Other creditors	10,691	9,492
	<u>13,777</u>	<u>12,140</u>

**14. MOVEMENT IN FUNDS**

	<b>At 1.1.24</b>	<b>Net movement in funds</b>	<b>At 31.12.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	3,385,226	313,627	3,698,853
<b>TOTAL FUNDS</b>	<u>3,385,226</u>	<u>313,627</u>	<u>3,698,853</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	1,465,136	(1,151,509)	313,627
<b>TOTAL FUNDS</b>	<u>1,465,136</u>	<u>(1,151,509)</u>	<u>313,627</u>

**Comparatives for movement in funds**

	<b>At 1.1.23</b>	<b>Net movement in funds</b>	<b>At 31.12.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	3,097,890	287,336	3,385,226
<b>TOTAL FUNDS</b>	<u>3,097,890</u>	<u>287,336</u>	<u>3,385,226</u>

**UNITED METHODIST CHURCH (UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**14. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	1,334,316	(1,046,980)	287,336
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><u>1,334,316</u></u>	<u><u>(1,046,980)</u></u>	<u><u>287,336</u></u>

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

	<b>At 1.1.23 £</b>	<b>Net movement in funds £</b>	<b>At 31.12.24 £</b>
<b>Unrestricted funds</b>			
General fund	3,097,890	600,963	3,698,853
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><u>3,097,890</u></u>	<u><u>600,963</u></u>	<u><u>3,698,853</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	2,799,452	(2,198,489)	600,963
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><u>2,799,452</u></u>	<u><u>(2,198,489)</u></u>	<u><u>600,963</u></u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.

**UNITED METHODIST CHURCH (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	1,316,923	1,193,106
Special fund donations	26,322	31,851
Gift aid	107,010	105,489
	<hr/> 1,450,255	<hr/> 1,330,446
<b>Investment income</b>		
Rents received	7,109	-
Deposit account interest	7,772	3,870
	<hr/> 14,881	<hr/> 3,870
<b>Total incoming resources</b>	<hr/> 1,465,136	<hr/> 1,334,316
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Hire charges	34,639	10,833
Catering & entertainment	29,458	23,353
Other office costs	27,373	1,208
	<hr/> 91,470	<hr/> 35,394
<b>Charitable activities</b>		
Wages	163,455	122,557
Social security	7,065	2,824
Pensions	2,379	1,941
Rates and water	9,377	4,839
Insurance	4,519	8,983
Light and heat	-	320
Telephone	6,120	6,039
Postage and stationery	3,230	2,378
Other office costs	31,423	19,425
Laytraining	-	4,471
Legal and professional fees	6,437	5,046
Special fund expenses	6,894	1,380
Rent	121,524	158,344
Motor & travel costs	59,490	38,301
Evangelism and stewardship	606,295	604,380
Depreciation of tangible fixed assets	18,959	19,156
	<hr/> 1,047,167	<hr/> 1,000,384
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	908	774

This page does not form part of the statutory financial statements

**UNITED METHODIST CHURCH (UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Finance</b>		
<b>Information technology</b>		
Website expenses	660	936
<b>Governance costs</b>		
Auditors' remuneration	5,892	4,932
Accountancy and legal fees	5,412	4,560
	<hr/>	<hr/>
	11,304	9,492
	<hr/>	<hr/>
Total resources expended	1,151,509	1,046,980
	<hr/>	<hr/>
<b>Net income</b>	313,627	287,336
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<b>Page</b>
<b>Reference and administrative details</b>	<b>1</b>
<b>Report of the trustees</b>	<b>2 to 7</b>
<b>Report of the independent auditors</b>	<b>8 to 10</b>
<b>Statement of financial activities</b>	<b>11</b>
<b>Statement of financial position</b>	<b>12</b>
<b>Statement of cash flows</b>	<b>13</b>
<b>Notes to the statement of cash flows</b>	<b>14</b>
<b>Notes to the financial statements</b>	<b>15 to 20</b>
<b>Detailed statement of financial activities</b>	<b>21 to 22</b>