

# UNITED FAMILY INTERNATIONAL CHURCH (UK)

England & Wales · Charity number 1202763

## Details

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**Other names** UFIC (UK)

**Status** Registered

**Legal form** CIO

**Registered** 2023-04-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Website** [www.uficuk.co.uk](http://www.uficuk.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHURCH ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH APPEARING IN THE SCHEDULE.

**Activities:** Our objective is to advance the Christian religion in the United Kingdom according to the tenets of the United Family International Church for the benefit of the public through the holding of prayer meetings and conferences in addition to producing and/or distributing literature to enlighten others about the religion.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-10-31	£822,680	£663,028	£687,265	0
2024-10-31	£694,337	£362,456	£527,613	0
2023-10-31	£360,257	£164,525	-	-

## Trustees

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Name	Role	Appointed
Elias Hwenga	Chair	2023-02-27
Julius Bushu		2023-02-27
Rexford Ndengaya		2023-02-27

**UNITED FAMILY INTERNATIONAL CHURCH (UK)**

England & Wales - Charity number 1202763

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 October 2025**  
**for**  
**United Family International Church (UK)**

Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

**United Family International Church (UK)**

**Contents of the Financial Statements**  
**for the Year Ended 31 October 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Cash Flow Statement</b>	8
<b>Notes to the Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 to 15

**United Family International Church (UK)**

**Reference and Administrative Details**  
**for the Year Ended 31 October 2025**

<b>TRUSTEES</b>	E Hwenga Chair R Ndengeya J Bushu
<b>PRINCIPAL ADDRESS</b>	Oberoi Consulting 19 St Christophers Way Pride Park Derby Derbyshire DE24 8JY
<b>REGISTERED CHARITY NUMBER</b>	1202763
<b>INDEPENDENT EXAMINER</b>	Bates Weston LLP Chartered Accountants The Mills Canal Street Derby DE1 2RJ
<b>BANKERS</b>	Barclays Leicester Leicestershire LE87 2BB
<b>SOLICITORS</b>	Ellis-Fermor & Negus Solicitors 2 Devonshire Avenue Beeston Nottingham NG9 1BS

## United Family International Church (UK)

### Report of the Trustees for the Year Ended 31 October 2025

The Trustees hereby present their annual report together with financial statements for the charity United Family International Church (UK), for the period from 1st November 2024 to 31st October 2025. This report gives an overview of the church's activities during the reporting period including its achievements, challenges and plans for the future. In preparing this annual report and financial statement, the Trustees have been guided by the provisions of the Statement of Recommended Practice (FRS 102 Charities SORP) on "Accounting and Reporting by Charities".

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects and Activities**

The objects of the CIO are to advance the Christian religion in the United Kingdom according to the tenets of the United Family International Church for the benefit of the public through the holding of prayer meetings and conferences in addition to producing and/or distributing literature to enlighten others about the religion. In developing these objects the Trustees have had regard to the guidance from the Charity Commission on public benefit. In particular, we run programmes for young people in Children's Church (these are in 3 age groups, 3 - 6, 7 - 10 and 11 - 15 years), the youth (under 30) women (known as Victorious Ladies) and families. Our vision is to build a God Society of all people, of all nations and our values include selflessness, charity, teamwork, integrity, commitment and transparency.

#### **ACHIEVEMENTS AND PERFORMANCE**

The United Family International Church (UK) currently has assemblies in the following locations; Derby, Nottingham, Milton Keynes, Edinburgh (Scotland), and Trowbridge. We also have Cell groups in Leeds, Manchester, Norwich and Gloucester, as well as an affiliate in Drogheda in the Republic of Ireland.

Apart from holding weekly church services in the various locations as described above, the church also held a number of events as shown below;

- Youth Camp meeting in Chinhoyi, Zimbabwe - end of April 2025. We sent a delegation of 10 youth to the camp meeting.
- Special Weekend Service - a church service, which took place over 3 days (1st - 3rd August 2025) and involved an international guest speaker. We had in excess of 1300 congregants in attendance including children.
- Ladies Camp meeting in Chinhoyi, Zimbabwe - held in September of 2025. This was highly subscribed and we managed to send more than 100 women to the said conference.

We also held "Special Sunday Services", which are national events which take place quarterly. At these events, Assemblies gather in one location for a church service, giving the opportunity for those who live far away from established Assemblies to connect with the church.

UFIC (UK) ladies who form a community known as "Victorious Ladies" also host an online "Morning Glory" prayer call every Saturday morning, which includes ladies from across the UK.

Our church has a number of midweek events taking place online across the assemblies namely;

- |                                |   |
|--------------------------------|---|
| <b>Derby Assembly</b>          | - Bible study sessions every Wednesday from 19:30 to 20:30hrs                 |
| <b>Nottingham Assembly</b>     | - Online service every Tuesday from 18:30 to 19:30hrs                         |
| <b>Milton Keynes Assembly</b>  | - Online intersession service every Friday from 19:00 to 20:00hrs             |
| <b>National Youth Assembly</b> | - Online youth pavilion once every 2 weeks on Tuesdays from 21:00 to 22:00hrs |

Church membership has continued to grow increasing from about 250 to between 350 and 400 congregants at all national events. As part of our youth development programme and also to support building Praise and Worship Teams, the church sponsored 10 teenagers to attend keyboard and drumming lessons. The aim is to develop local talent in order to meet the needs of the church, rather than depend on hired talent. Our sponsoring of the TV programme entitled "Life Central with Emmanuel Makandiwa" is continuing on a renewable annual contract, having started in January 2019. This programme is beamed every Monday evening from 7:30pm to 8pm on Faith World TV (SKY Channel 588), which is one of the UK's Christian Sky channels.

The aim of the programme is to reach a global audience in keeping with our mission of building a God people of all nations. All activities are designed to meet the objects of our Foundation Constitution and in compliance with the information contained in the Charity Commission's general guidance on public benefit, in particular, the specific guidance on charities for the advancement of religion.

## United Family International Church (UK)

### Report of the Trustees for the Year Ended 31 October 2025

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Church's principal source of income was donations from congregants and online followers of the Ministry from within and without the United Kingdom. Total income for the accounting period was £822,680 and total expenditure was £663,028, leaving a surplus of £156,652. We have a total of £25,474 in restricted funds which are not available for use as general-purpose funds. We also have £500,000 in designated funds, which we have set aside for the purchase of a building. We estimate that the church should be able to save enough money to pay a deposit and associated costs for the purchase of a building within a year or two.

##### **Investment policy**

According to the Foundation Constitution, the trustees have power to deposit or invest funds, employ a professional fund-manager, arrange for the investments or other property of the Church to be held in the name of a nominee, subject to the provisions of the Trustee Act 2000. Having considered the most appropriate policy for investing funds, the trustees have decided that funds invested in bank accounts currently meet the church's investment requirements.

##### **Reserves policy**

The reserves policy of the church follows the Charity Commission's guidelines, in particular;

- To underpin the running of the church with six month's running costs
- Within the six months running costs identify those costs that will enable the church to meet its obligations to fixed costs, in particular rentals, contractual obligations relating to purchase of air time on the SKY channel Faith World TV and other direct debits. Presently the church has no staff costs as it does not have employees.

As of 31st October 2025, six months' running costs of the Charity as described above are approximately £330,000. Unrestricted reserve levels are reviewed annually and monitored throughout the year.

##### **Principle risks and uncertainties**

The trustees have a risk management strategy that comprises:

- Regular review of the risks the Church may face from time to time
- The establishment of systems and procedures that are designed to mitigate against identified risks
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The principal risk and uncertainties facing the church include fluctuations in financial inflows and increased overheads. Trustees have a responsibility to make sure that all expenditure is cost effective, especially where large payments are involved.

The largest proportion of payments go towards funding of national events, with the most significant one being the Special Weekend Service, which took place at the beginning of August 2025. It was an international church conference where one of the founders of the Ministry came to visit. Whilst the cost of hosting the event was significantly higher compared to that of other national events, its impact was huge as witnessed by the surge in attendance figures and increase in revenue inflows. Trustees believe that the church's marketing strategy using TV programmes, coupled with holding of "Special Sunday Services" has been highly successful. This has resulted in the growth of the church from a small to a large charity according to the charities SORP regulations.

**United Family International Church (UK)**

**Report of the Trustees**  
**for the Year Ended 31 October 2025**

**PLANS FOR FUTURE PERIODS**

There are many opportunities for growth. UFIC (UK) will be embarking on the following programmes and projects as part of the growth strategy moving forward;

- Holding various workshops and seminars aimed and tackling challenges that are being faced by the communities, in particular marriages, raising children, financial management and other topics.
- Growing the praise & worship team by training teenagers to play instruments.
- Building on the momentum created by the Special Weekend Service and making it an annual event.
- Developing the social media platforms with content filmed by the youth (i.e. interviews, conversations, summaries of services, creative content such as poems and music).

The growth strategy for the short to medium term periods, revolves around the youth development programme, and on empowering young people in the church to build the tools they need to win souls and encourage their peers to come to church. The energy exhibited by the youth is exciting and their mind-set is positive. Given the right resources and support, they have the capacity to help develop the church into a more multiracial and multi-cultural church as envisioned in the objects of the charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The United Family International Church (UK) is a Charitable Incorporated Organisation (CIO), whose only voting members are its charity trustees. At the time of writing this report, the charity had three trustees appointed, with effect from 19th April 2023, for 4 years.

The charity is governed by its constitution and operates in line with Charity Commission guidance, including CC3 and the Charities SORP (FRS 102). Trustees are appointed in accordance with the governing document and receive appropriate induction and training. The day to day running of the church is done by Assembly leaders who form the management committee. The key appointments in the management committee are the Administrator and the Finance Head. The Management Committee is assisted by the National Service Planning Team (NSPT), which is made up of volunteer Department Heads with the following portfolios; Ministration, Praise & Worship, Media, Hospitality, Children's Church, Youth, Logistics, Security and Health.

Currently the church does not have any employees and is being run by volunteers, the most prominent ones being Assembly leaders supported by Department Heads of the National Service Planning Team. Whilst UFIC (UK) is registered and operates in England and Wales, it networks closely with the United Family International Church (Zimbabwe), who are the Founders and leaders of the brand United Family International Ministries.

Approved by order of the board of trustees on 07/03/2026 ..... and signed on its behalf by:



.....  
R Ndengeya - Trustee

**Independent Examiner's Report to the Trustees of  
United Family International Church (UK)**

**Independent examiner's report to the trustees of United Family International Church (UK)**

I report to the charity trustees on my examination of the accounts of United Family International Church (UK) (the Trust) for the year ended 31 October 2025.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Sean Douglass FCA

Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

Date: ..... **9 March 2026** .....

**United Family International Church (UK)**

**Statement of Financial Activities**  
**for the Year Ended 31 October 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	812,863	7,620	820,483	694,337
Investment income	3	2,197	-	2,197	-
<b>Total</b>		<u>815,060</u>	<u>7,620</u>	<u>822,680</u>	<u>694,337</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Ministerial		<u>663,028</u>	<u>-</u>	<u>663,028</u>	<u>362,456</u>
<b>NET INCOME</b>		152,032	7,620	159,652	331,881
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		509,759	17,854	527,613	195,732
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>661,791</u></u>	<u><u>25,474</u></u>	<u><u>687,265</u></u>	<u><u>527,613</u></u>


The notes form part of these financial statements

**United Family International Church (UK)**

**Balance Sheet**  
**31 October 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	23,904	-	23,904	29,802
<b>CURRENT ASSETS</b>					
Debtors	9	1,332	-	1,332	-
Cash at bank		642,165	25,474	667,639	504,061
		<u>643,497</u>	<u>25,474</u>	<u>668,971</u>	<u>504,061</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,610)	-	(5,610)	(6,250)
<b>NET CURRENT ASSETS</b>					
		<u>637,887</u>	<u>25,474</u>	<u>663,361</u>	<u>497,811</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		661,791	25,474	687,265	527,613
<b>NET ASSETS</b>					
		<u>661,791</u>	<u>25,474</u>	<u>687,265</u>	<u>527,613</u>
<b>FUNDS</b>					
Unrestricted funds	11			661,791	509,759
Restricted funds				25,474	17,854
<b>TOTAL FUNDS</b>					
				<u>687,265</u>	<u>527,613</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 07/03/2026..... and were signed on its behalf by:

  
.....  
R Ndengeya - Trustee

**United Family International Church (UK)**

**Cash Flow Statement**  
**for the Year Ended 31 October 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	164,381	238,477
Net cash provided by operating activities		<u>164,381</u>	<u>238,477</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,000)	(28,274)
Interest received		2,197	-
Net cash used in investing activities		<u>(803)</u>	<u>(28,274)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		163,578	210,203
Cash and cash equivalents at the end of the reporting period		504,061	293,858
		<u>667,639</u>	<u>504,061</u>

The notes form part of these financial statements

**United Family International Church (UK)**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 October 2025**

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

	2025	2024
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	159,652	331,881
<b>Adjustments for:</b>		
Depreciation charges	8,898	5,446
Interest received	(2,197)	-
Increase in debtors	(1,332)	-
Decrease in creditors	(640)	(98,850)
<b>Net cash provided by operations</b>	<u>164,381</u>	<u>238,477</u>

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

	At 1.11.24	Cash flow	At 31.10.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	504,061	163,578	667,639
Less: Deposits treated as liquid resources	(60,000)	(25,000)	(85,000)
	<u>444,061</u>	<u>138,578</u>	<u>582,639</u>
<b>Liquid resources</b>			
Deposits included in cash	60,000	25,000	85,000
Current asset investments	-	-	-
	<u>60,000</u>	<u>25,000</u>	<u>85,000</u>
<b>Total</b>	<u>504,061</u>	<u>163,578</u>	<u>667,639</u>

The notes form part of these financial statements

**United Family International Church (UK)**

**Notes to the Financial Statements**  
**for the Year Ended 31 October 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**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**

Assets costing £1,000 or more will be capitalised as tangible fixed assets and will be carried at cost, net of depreciation and any provision for impairment. Depreciation is provided on a straight-line basis at rates estimated to write off each asset over the term of its useful life.

The rates in use are as follows:-

Office Equipment	- 20% per annum
Computer Equipment	- 30% per annum
Motor Vehicles	- 25% per annum

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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.

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2025**

**1. ACCOUNTING POLICIES - continued**

**Debtors**

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

**Creditors**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**Financial Instruments**

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value.

**2. DONATIONS AND LEGACIES**

	2025 £	2024 £
Tithe donations	418,656	386,546
Donations	401,827	307,791
	<u>820,483</u>	<u>694,337</u>

**3. INVESTMENT INCOME**

	2025 £	2024 £
Deposit account interest	2,197	-
	<u>2,197</u>	<u>-</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Ministerial	440,393	222,635	663,028
	<u>440,393</u>	<u>222,635</u>	<u>663,028</u>

**5. SUPPORT COSTS**

	Finance £	Admin £	Governance costs £	Totals £
Ministerial	420	214,753	7,462	222,635
	<u>420</u>	<u>214,753</u>	<u>7,462</u>	<u>222,635</u>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2025**

**5. SUPPORT COSTS - continued**

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

	2025	2024
	Ministerial	Total
	£	activities
		£
Bank charges	420	126
Rent	122,787	64,982
Insurance	-	187
Travel	63,231	13,153
Postage and stationery	13,108	5,610
Sundries	15,627	7,994
Legal and professional fees	2,102	3,328
Accountancy and legal fees	5,360	8,930
	<u>222,635</u>	<u>104,310</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**Trustees' expenses**

During the period ended 31 October 2025, expenses totalling £3,979 (2024: £4,911) were reimbursed or paid directly on behalf of Trustees for travel and subsistence expenses for both national and international engagements.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	funds	fund	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	687,706	6,631	694,337
	<u>687,706</u>	<u>6,631</u>	<u>694,337</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Ministerial	362,456	-	362,456
	<u>362,456</u>	<u>-</u>	<u>362,456</u>
<b>NET INCOME</b>	325,250	6,631	331,881
	<u>325,250</u>	<u>6,631</u>	<u>331,881</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	184,509	11,223	195,732
	<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>509,759</u>	<u>17,854</u>	<u>527,613</u>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2025**

**8. TANGIBLE FIXED ASSETS**

	Office equipment £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2024	24,262	-	10,986	35,248
Additions	-	3,000	-	3,000
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2025	24,262	3,000	10,986	38,248
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 November 2024	3,823	-	1,623	5,446
Charge for year	4,852	750	3,296	8,898
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2025	8,675	750	4,919	14,344
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 October 2025	15,587	2,250	6,067	23,904
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 October 2024	20,439	-	9,363	29,802
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2025 £	2024 £
Prepayments and accrued income	1,332	-
	<hr/>	<hr/>

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

	2025 £	2024 £
Accrued expenses	5,610	6,250
	<hr/>	<hr/>

**11. MOVEMENT IN FUNDS**

	At 1.11.24 £	Net movement in funds £	Transfers between funds £	At 31.10.25 £
<b>Unrestricted funds</b>				
General Fund	142,919	152,032	(133,160)	161,791
Designated fund	366,840	-	133,160	500,000
	<hr/>	<hr/>	<hr/>	<hr/>
	509,759	152,032	-	661,791
<b>Restricted funds</b>				
Building fund	17,854	7,620	-	25,474
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	527,613	159,652	-	687,265
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2025**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	815,060	(663,028)	152,032
<b>Restricted funds</b>			
Building fund	7,620	-	7,620
<b>TOTAL FUNDS</b>	<u>822,680</u>	<u>(663,028)</u>	<u>159,652</u>

**Comparatives for movement in funds**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General Fund	10,942	131,977	142,919
Designated fund	173,567	193,273	366,840
	<u>184,509</u>	<u>325,250</u>	<u>509,759</u>
<b>Restricted funds</b>			
Building fund	11,223	6,631	17,854
<b>TOTAL FUNDS</b>	<u>195,732</u>	<u>331,881</u>	<u>527,613</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	494,433	(362,456)	131,977
Designated fund	193,273	-	193,273
	<u>687,706</u>	<u>(362,456)</u>	<u>325,250</u>
<b>Restricted funds</b>			
Building fund	6,631	-	6,631
<b>TOTAL FUNDS</b>	<u>694,337</u>	<u>(362,456)</u>	<u>331,881</u>

Designated funds - A proportion of Tithe donations have been set aside by the Trustees in order to raise a deposit for the purchase of a building.

Building fund - Comprises donations from congregants towards the purchase of a building.

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2025**

**12. RELATED PARTY DISCLOSURES**

During the period the charity purchased television programmes, branded materials and training camps totalling £258,304 (2024: £151,952) from its sister Ministry, UFIC Ministries in Zimbabwe. At the balance sheet date the charity owed £nil to UFIC Ministries in Zimbabwe.

**UNITED FAMILY INTERNATIONAL CHURCH (UK)**

England & Wales - Charity number 1202763

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 October 2024**  
**for**  
**United Family International Church (UK)**

Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

**United Family International Church (UK)**

**Contents of the Financial Statements**  
**for the Year Ended 31 October 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Cash Flow Statement</b>	8
<b>Notes to the Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 to 15

**United Family International Church (UK)**

**Reference and Administrative Details**  
**for the Year Ended 31 October 2024**

<b>TRUSTEES</b>	E Hwenga Chair R Ndengeya J Bushu
<b>PRINCIPAL ADDRESS</b>	Oberoi Consulting 19 St Christophers Way Pride Park Derby Derbyshire DE24 8JY
<b>REGISTERED CHARITY NUMBER</b>	1202763
<b>INDEPENDENT EXAMINER</b>	Bates Weston LLP Chartered Accountants The Mills Canal Street Derby DE1 2RJ
<b>BANKERS</b>	Barclays Leicester Leicestershire LE87 2BB
<b>SOLICITORS</b>	Ellis-Fermor & Negus Solicitors 2 Devonshire Avenue Beeston Nottingham NG9 1BS

## United Family International Church (UK)

### Report of the Trustees for the Year Ended 31 October 2024

The United Family International Church (UK), also known as UFIC (UK) was incorporated on 19th April 2023 as a Foundation-model Charitable Incorporated Organisation (CIO). It is a United Kingdom-based church founded by Emmanuel and Ruth Makandiwa, to serve congregants within the UK, who are part of the worldwide United Family International Church community. Our vision is to build a God Society of all people, of all nations and our values include selflessness, charity, teamwork, integrity, commitment and transparency. This report gives an overview of the church's activities during the reporting period from the 1st November 2023 to 31st October 2024, including its achievements and plans for the future. In preparing this annual report and financial statement, the Trustees have been guided by the provisions of the Statement of Recommended Practice (FRS 102 Charities SORP) on "Accounting and Reporting by Charities", effective from the 1st of January 2019.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the CIO are to advance the Christian religion in the United Kingdom according to the tenets of the United Family International Church for the benefit of the public through the holding of prayer meetings and conferences in addition to producing and/or distributing literature to enlighten others about the religion. The activities of the church are planned and executed in line with the provisions of the Charity Commission's general guidance on public benefit. In particular, we have programmes for young people in Children's Church (these are in 3 age groups, 3 - 6, 7 - 10 and 11 - 15 years), the youth (under 30) women (known as Victorious Ladies) and families.

#### **ACHIEVEMENT AND PERFORMANCE**

The United Family International Church (UK) currently has assemblies in the following locations; Derby, Nottingham, Milton Keynes, Edinburgh (Scotland), Trowbridge. We also have Cell groups in Leeds, Manchester, Norwich, Northampton and Gloucester and an affiliate in Drogheda in the Republic of Ireland.

During the reporting period, the UFIC (UK) church held a number of events as shown below;

- Youth Camp meeting in Chinhoyi, Zimbabwe - end of April 2024. We sent a delegation of 6 youth to the camp meeting.
- Special Weekend Service - a church service, which took place over 3 days (26 - 28th July 2024) and involved an international guest speaker. We had about 1000 congregants in attendance including children.
- Ladies Camp meeting in Chinhoyi, Zimbabwe - held in September of 2023. This was highly subscribed and we managed to send 38 women to the said conference.

We also held "Special Sunday Services", which are national events which take place quarterly. At these events, Assemblies gather in one location for a church service, giving the opportunity for those who live far away from established Assemblies to connect with the church. UFIC (UK) ladies who form a community known as "Victorious Ladies" also host an online "Morning Glory" prayer call every Saturday morning, which includes ladies from across the UK.

Our church has a number of midweek events taking place online across the assemblies namely;

**Derby Assembly** - Bible study sessions every Wednesday from 19:30 to 20:30hrs

**Nottingham Assembly** - Online service every Tuesday from 18:30 to 19:30hrs

**Milton Keynes Assembly** - Online intersession service every Friday from 19:00 to 20:00hrs

**National Youth Assembly** - Online youth pavilion once every 2 weeks on Tuesdays from 21:00 to 22:00hrs.

Our youth conducted a number of training seminars during the reporting period. These were aimed at equipping the youth with life skills including financial management, business development and entrepreneurship. The youth also benefited from career guidance during "Life Skills Classes", which formed part of the youth programme. Our sponsoring of the TV programme entitled "Life Central with Emmanuel Makandiwa" is continuing on a renewable annual contract. This is beamed every Monday evening from 7:30pm to 8pm on Faith World TV (SKY Channel 588), which is one of the UK's Christian Sky channels. The aim of the programme is to reach a global audience in keeping with our mission of building a God people of all nations. All activities are designed to meet the objects of our Foundation Constitution and in compliance with the information contained in the Charity Commission's general guidance on public benefit, in particular, the specific guidance on charities for the advancement of religion.

## **United Family International Church (UK)**

### **Report of the Trustees for the Year Ended 31 October 2024**

The aim of the programme is to reach a global audience in keeping with our mission of building a God people of all nations.

All activities are designed to meet the objects of our Foundation Constitution and in compliances with the information contained in the Charity Commission's general guidance on public benefit, in particular, the specific guidance on charities for the advancement of religion.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The Church's principal source of income was donations from congregants and also online followers of the Ministry from within and without the United Kingdom. Total income for the accounting period was £694,337 and total expenditure was £362,456, leaving a surplus of £331,881.

We have a total of £17,854 in restricted funds which are not available for use as general-purpose funds.

We also have £366,840 in designated funds, which we have set aside for the purchase of a building. We estimate that the church should be able to save enough money to pay a deposit and associated costs for the purchase of a building within a year or two.

##### **Investment policy**

According to the Foundation Constitution, the trustees have power to deposit or invest funds, employ a professional fund-manager, arrange for the investments or other property of the Church to be held in the name of a nominee, subject to the provisions of the Trustee Act 2000. Having considered the most appropriate policy for investing funds, the trustees have decided that funds invested in bank accounts currently meet the church's investment requirements.

##### **Reserves policy**

The reserves policy of the church follows the Charity Commission's guidelines, in particular;

- To underpin the running of the church with six month's running costs
- Within the six months running costs identify those costs that will enable the church to meet its obligations to fixed costs, in particular rentals, contractual obligations relating to purchase of air time on the SKY channel Faith World TV and other direct debits. Presently the church has no staff costs as it does not have employees.

As of 31st October 2024, six months' running costs of the Charity as described above are approximately £100,683. Unrestricted reserve levels are reviewed annually and monitored throughout the year.

##### **Principle risks and uncertainties**

The trustees have a risk management strategy that comprises:

- Regular review of the risks the Church may face from time to time
- The establishment of systems and procedures that are designed to mitigate against identified risks
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The principal risk and uncertainties facing the church include fluctuations in financial inflows and increased overheads. Trustees have a responsibility to make sure that all expenditure is cost effective, especially where large payments are involved. The largest proportion of payments go towards funding of national events, with the most significant one being the Special Weekend Service, which took place at the end of July in 2024. It was an international church conference where one of the founders one of the Ministry came to visit. Whilst the cost of hosting the event was significantly higher compared to that of other national events, its impact was huge as witnessed by the surge in attendance figures and increase in revenue inflows. Trustees believe that the church's marketing strategy using TV programmes, coupled with holding of "Special Sunday Services" has been highly successful. This has resulted in the growth of the church from a small to a large charity according to the charities SORP regulations.

**United Family International Church (UK)**

**Report of the Trustees**  
**for the Year Ended 31 October 2024**

**PLANS FOR FUTURE PERIODS**

There are many opportunities for growth. UFIC (UK) will be embarking on the following programmes and projects as part of the growth strategy moving forward;

- Focusing on empowering the young people in the church with practical skills, so that their experience of the ministry is holistic. There are also plans to host music events such as worship nights and to have a more vibrant and active youth-calendar.
- Growing the praise & worship team and recording live music to post on social media.
- Building on the momentum created by the Special Weekend Service and making it an annual event.
- Developing the social media platforms with content filmed by the youth (i.e. interviews, conversations, summaries of services, creative content such as poems and music).

With regards to prospects for growth, UFIC (UK)'s best foot forward is the youth constituency. The growth strategy for the short to medium term periods, revolves around the youth development programme, and on empowering young people in the church to build the tools they need to win souls and encourage their peers to come to church. The energy exhibited by the youth is exciting and their mind-set is positive. Given the right resources and support, they have the capacity to help develop the church into a more multiracial and multi-cultural church as envisioned in the objects of the charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The United Family International Church (UK) is a Charitable Incorporated Organisation, whose only voting members are its charity trustees. The first charity trustees are as follows, and are appointed for the following terms:

- Rexford Ndengeya for 4 years
- Julius Bushu for 4 years
- Elias Hwenga for 4 years

It is governed by a constitution as amended on 1st January 2023. The day to day running of the church is done by Assembly leaders who form the management committee. The key appointments in the management committee are the Administrator and the Finance Head. The Management Committee is assisted by the National Service Planning Team (NSPT), which is made up of volunteer Team Leaders with the following portfolios; Ministration, Praise & Worship, Media, Hospitality, Children's Church, Youth, Security, Health and Safety and the Designated Safeguarding Lead.

Whilst UFIC (UK) is registered and operates in England and Wales, it networks closely with the United Family International Church (Zimbabwe), who are the Founders and leaders of the brand United Family International Ministries.

**Volunteers**

Currently the church does not have any employees and is being run by volunteers, the most prominent ones being Assembly leaders in the six locations mentioned in succeeding paragraphs. We also have volunteers holding different administrative portfolios both at Zone and National levels.

17/06/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:

*Rex Ndengeya*

.....  
R Ndengeya - Trustee

**Independent Examiner's Report to the Trustees of  
United Family International Church (UK)**

**Independent examiner's report to the trustees of United Family International Church (UK)**

I report to the charity trustees on my examination of the accounts of United Family International Church (UK) (the Trust) for the year ended 31 October 2024.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sean Douglass FCA

Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

Date: .....

**United Family International Church (UK)**

**Statement of Financial Activities**  
**for the Year Ended 31 October 2024**

	Notes	Unrestricted funds £	Restricted fund £	Year Ended 31.10.24 Total funds £	Period 19.4.23 to 31.10.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>687,706</u>	<u>6,631</u>	<u>694,337</u>	<u>360,257</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Ministerial		<u>362,456</u>	<u>-</u>	<u>362,456</u>	<u>164,525</u>
<b>NET INCOME</b>		325,250	6,631	331,881	195,732
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		184,509	11,223	195,732	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>509,759</u></u>	<u><u>17,854</u></u>	<u><u>527,613</u></u>	<u><u>195,732</u></u>

The notes form part of these financial statements

**United Family International Church (UK)**

**Balance Sheet**  
**31 October 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	29,802	-	29,802	6,974
<b>CURRENT ASSETS</b>					
Cash at bank		486,207	17,854	504,061	293,858
<b>CREDITORS</b>					
Amounts falling due within one year	8	(6,250)	-	(6,250)	(105,100)
<b>NET CURRENT ASSETS</b>		<u>479,957</u>	<u>17,854</u>	<u>497,811</u>	<u>188,758</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		509,759	17,854	527,613	195,732
<b>NET ASSETS</b>		<u>509,759</u>	<u>17,854</u>	<u>527,613</u>	<u>195,732</u>
<b>FUNDS</b>	9				
Unrestricted funds				509,759	184,509
Restricted funds				17,854	11,223
<b>TOTAL FUNDS</b>				<u>527,613</u>	<u>195,732</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/06/2025..... and were signed on its behalf by:

*Rex Ndengeya*

.....  
R Ndengeya - Trustee

**United Family International Church (UK)**

**Cash Flow Statement**  
**for the Year Ended 31 October 2024**

	Notes	Year Ended 31.10.24 £	Period 19.4.23 to 31.10.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	238,477	300,832
Net cash provided by operating activities		<u>238,477</u>	<u>300,832</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(28,274)	(6,974)
Net cash used in investing activities		<u>(28,274)</u>	<u>(6,974)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		210,203	293,858
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>293,858</u>	<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u>504,061</u>	<u>293,858</u>

The notes form part of these financial statements

**United Family International Church (UK)**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 October 2024**

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

	Year Ended 31.10.24 £	Period 19.4.23 to 31.10.23 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	331,881	195,732
<b>Adjustments for:</b>		
Depreciation charges	5,446	-
(Decrease)/increase in creditors	(98,850)	105,100
<b>Net cash provided by operations</b>	<u>238,477</u>	<u>300,832</u>

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

	At 1.11.23 £	Cash flow £	At 31.10.24 £
<b>Net cash</b>			
Cash at bank and in hand	293,858	210,203	504,061
	<u>293,858</u>	<u>210,203</u>	<u>504,061</u>
<b>Total</b>	<u>293,858</u>	<u>210,203</u>	<u>504,061</u>

## United Family International Church (UK)

### Notes to the Financial Statements for the Year Ended 31 October 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **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**

Assets costing £1,000 or more will be capitalised as tangible fixed assets and will be carried at cost, net of depreciation and any provision for impairment. Depreciation is provided on a straight-line basis at rates estimated to write off each asset over the term of its useful life.

The rates in use are as follows:-

Office Equipment	- 20% per annum
Computer Equipment	- 30% per annum

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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.

##### **Debtors**

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

##### **Creditors**

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2024**

**1. ACCOUNTING POLICIES - continued**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**Financial Instruments**

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value.

**2. DONATIONS AND LEGACIES**

	Year Ended 31.10.24 £	Period 19.4.23 to 31.10.23 £
Tithe donations	386,546	173,848
Donations	307,791	104,539
Donation on conversion to CIO	-	81,870
	<u>694,337</u>	<u>360,257</u>

On 19 April 2023, United Family International Church (UK) Limited converted into a Charitable Incorporated Organisation (CIO), in completing this the net assets of the limited company have been transferred into the charity at market value.

Market value of net assets transferred comprised the following:

	£
Tangible fixed assets at net book value	3,421
Cash at bank and in hand	238,449
Current liabilities	(160,000)
	<u>81,870</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Ministerial	<u>258,146</u>	<u>104,310</u>	<u>362,456</u>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2024**

**4. SUPPORT COSTS**

	Finance £	Admin £	Governance costs £	Totals £
Ministerial	126	91,926	12,258	104,310

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

	Year Ended 31.10.24	Period 19.4.23 to 31.10.23 Total activities £
Bank charges	126	122
Rent	64,982	10,621
Insurance	187	-
Travel	13,153	13,046
Postage and stationery	5,610	129
Sundries	7,994	3,259
Legal and professional fees	3,328	4,663
Accountancy and legal fees	8,930	5,820
	<u>104,310</u>	<u>37,660</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

During the period ended 31 October 2024, expenses totalling £4,911 (2023: £7,357) were reimbursed or paid directly to Trustees for travel expenses.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	349,034	11,223	360,257
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Ministerial	164,525	-	164,525
<b>NET INCOME</b>	184,509	11,223	195,732
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>184,509</u>	<u>11,223</u>	<u>195,732</u>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2024**

**7. TANGIBLE FIXED ASSETS**

	Office equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 November 2023	4,815	2,159	6,974
Additions	19,447	8,827	28,274
	<hr/>	<hr/>	<hr/>
At 31 October 2024	24,262	10,986	35,248
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
Charge for year	3,823	1,623	5,446
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 October 2024	20,439	9,363	29,802
	<hr/>	<hr/>	<hr/>
At 31 October 2023	4,815	2,159	6,974
	<hr/>	<hr/>	<hr/>

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

	2024 £	2023 £
Trade creditors	-	100,000
Accrued expenses	6,250	5,100
	<hr/>	<hr/>
	6,250	105,100
	<hr/>	<hr/>

**9. MOVEMENT IN FUNDS**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General Fund	10,942	131,977	142,919
Designated fund	173,567	193,273	366,840
	<hr/>	<hr/>	<hr/>
	184,509	325,250	509,759
<b>Restricted funds</b>			
Building fund	11,223	6,631	17,854
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	195,732	331,881	527,613
	<hr/>	<hr/>	<hr/>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2024**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	494,433	(362,456)	131,977
Designated fund	193,273	-	193,273
	<hr/>	<hr/>	<hr/>
	687,706	(362,456)	325,250
<b>Restricted funds</b>			
Building fund	6,631	-	6,631
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>694,337</u>	<u>(362,456)</u>	<u>331,881</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>		
General Fund	10,942	10,942
Designated fund	173,567	173,567
	<hr/>	<hr/>
	184,509	184,509
<b>Restricted funds</b>		
Building fund	11,223	11,223
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>195,732</u>	<u>195,732</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	175,467	(164,525)	10,942
Designated fund	173,567	-	173,567
	<hr/>	<hr/>	<hr/>
	349,034	(164,525)	184,509
<b>Restricted funds</b>			
Building fund	11,223	-	11,223
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>360,257</u>	<u>(164,525)</u>	<u>195,732</u>

Designated funds - A proportion of Tithe donations received in 2023 and 2024 have been set aside by the Trustees in order to raise a deposit for the purchase of a building.

Building fund - Comprises of donations from congregants towards the purchase of a building.

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2024**

**10. RELATED PARTY DISCLOSURES**

During the period the charity had purchases of £151,952 (2023: £250,385) to purchase television programmes and materials from its sister Ministry, UFIC Ministries in Zimbabwe. At the balance sheet date the charity owed £nil to UFIC Ministries in Zimbabwe.

Bates Weston LLP  
The Mills  
Canal Street  
Derby  
DE1 2RJ

Dear Sirs

## Management representations for the year ended 31 October 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

### General

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements audited.

We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

The financial statements are free of material misstatements, including omissions.

### Assets and liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

### Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

### Loans and arrangements

The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

### Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

### Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

### Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

### Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

### Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

### Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

*Rex Ndengeya*

.....  
Signed on behalf of the board of trustees

17/06/2025  
Date: .....

**UNITED FAMILY INTERNATIONAL CHURCH (UK)**

England & Wales - Charity number 1202763

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Period 19 April 2023 to**  
**31 October 2023**  
**for**  
**United Family International Church (UK)**

Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

**United Family International Church (UK)**

**Contents of the Financial Statements**  
**for the Period 19 April 2023 to 31 October 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

**United Family International Church (UK)**

**Report of the Trustees**  
**for the Period 19 April 2023 to 31 October 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1202763

**Principal address**

Oberoi Consulting  
19 St Christophers Way  
Pride Park  
Derby  
Derbyshire  
DE24 8JY

**Trustees**

E Hwenga	Chair
R Ndengeya	
J Bushu	

**Independent examiner**

Sean Douglass ACA  
Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

**Bankers**

Barclays  
Leicester  
Leicestershire  
LE87 2BB

**Solicitors**

Ellis-Fermor & Negus Solicitors  
2 Devonshire Avenue  
Beeston  
Nottingham  
NG9 1BS

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Introduction**

The United Family International Church (UK), also known as UFIC (UK) is a Foundation-model Charitable Incorporated Organisation (CIO) as incorporated on 19th April 2023. It is a United Kingdom-based church founded by Emmanuel and Ruth Makandiwa, to serve congregants who are part of the worldwide United Family International Church community, within the UK. Our vision is to build a God Society of all people, of all nations and our values include selflessness, charity, teamwork, integrity, commitment and transparency. The aim of this report is to give an overview of the church's activities during the reporting period, i.e 19th April to 31st October 2023 as prescribed by the provisions of the Statement of Recommended Practice (FRS 102 Charities SORP) on "Accounting and Reporting by Charities", effective from the 1st of January 2019.

## United Family International Church (UK)

### Report of the Trustees for the Period 19 April 2023 to 31 October 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The United Family International Church (UK) is a Charitable Incorporated Organisation, whose only voting members are its charity trustees. The first charity trustees are as follows and are appointed for the following terms:

- Rexford Ndengeya for 4 years
- Julius Bushu for 4 years
- Elias Hwenga for 4 years

It is governed by a constitution as amended on 1st January 2023. The day to day running of the church is done by Assembly leaders who form the management committee. The key appointments in the management committee are the Administrator and the Finance Head. The Management Committee is assisted by the National Service Planning Team (NSPT), which is made up of volunteer Team Leaders with the following portfolios;

Ministration, Praise & Worship, Media, Hospitality, Children's Church, Youth, Security and Health.

Whilst UFIC (UK) is registered and operates in England and Wales, it networks closely with the United Family International Church (Zimbabwe), who are the Founders and leaders of the brand United Family International Ministries also known as Global Ministry Network.

##### **Volunteers**

Currently the church does not have any employees and is being run by volunteers, the most prominent ones being Assembly leaders in the six locations mentioned in the paragraphs above.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects and Activities**

The objects of the CIO are to advance the Christian religion in the United Kingdom according to the tenets of the United Family International Church for the benefit of the public through the holding of prayer meetings and conferences in addition to producing and/or distributing literature to enlighten others about the religion. Our mission is to unite the body of Christ; that is the church through reaching out to the lost, poor, less privileged members of society, widows, orphans and the broken hearted, ultimately impacting revelation knowledge of Jesus Christ and fellowshiping with God the Father, the Son and God the Holy Spirit.

#### **ACHIEVEMENT AND PERFORMANCE**

The United Family International Church (UK) started operating on 29th July 2017 as a Charitable Company limited by guarantee. It transitioned into a Charitable Incorporated Organisation (CIO), registered with the Charities Commission with effect from the 19th of April 2023. Currently we have assemblies in the following locations; Derby, Nottingham, Milton Keynes, Edinburgh (Scotland) and a newly established Cell Group at Trowbridge. We also have an affiliate in Drogheda in the Republic of Ireland.

The UFIC (UK) calendar of events includes national and local assembly level activities, as well as international events such as the Youth Camp and Victorious Ladies Camp meetings hosted by the Founders of this Ministry in Chinhoyi, Zimbabwe. During the reporting period, the Youth Camp meeting took place at the end of April, whilst the Ladies Camp meeting took place in September of 2023. At the national level, UFIC (UK) runs "Special Sunday Services" where all the Assemblies gather in one location for a church service. This gives the opportunity for those who live far away from established Assemblies to connect with the church. These are currently set to occur once every two months, to give room to Assemblies' development and growth. The UFIC (UK) ladies also host an online "Morning Glory" prayer call every Saturday morning, which includes ladies from across the UK.

We also have a number of midweek events taking place online across the assemblies namely;

**Derby Assembly** - Bible study sessions every Wednesday from 19:30 to 20:30hrs

**Nottingham Assembly** - Online service every Tuesday from 18:30 to 19:30hrs

**Milton Keynes Assembly** - Online intersession service every Friday from 19:00 to 20:00hrs

**National Youth Assembly** - Online youth pavilion once every 2 weeks on Tuesdays from 21:00 to 22:00hrs.

## United Family International Church (UK)

### Report of the Trustees for the Period 19 April 2023 to 31 October 2023

#### **ACHIEVEMENT AND PERFORMANCE**

Our church places great emphasis on youth development programmes given that youth constitute a significant section of our congregants. During the reporting period, we conducted two "Life Skills Classes" for youths, where speakers were able to share ideas about life skills, e.g managing finances when they get to University and also managing time and resources. As part of raising the profile of our church, not only in the UK but also globally, we are sponsoring a TV programme entitled "Life Central with Emmanuel Makandiwa". This is beamed every Monday evening from 7:30pm to 8 pm on Faith World TV (SKY Channel 588), which is one of the UK's Christian Sky channels. All activities are designed to meet the objects of our Foundation Constitution and in compliances with the information contained in the Charity Commission's general guidance on public benefit, in particular, the specific guidance on charities for the advancement of religion.

**Trustee Training** - Our trustees attended an induction training course in September 2023, as part of their preparation to serve in their respective roles.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy of the church follows the Charity Commission's guidelines, in particular;

- To underpin the running of the church with six month's running costs
- Within the six months running costs identify those costs that will enable the church to meet its obligations to fixed costs, in particular rentals, contractual obligations relating to purchase of air time on the SKY channel Faith World TV and other direct debits. Presently the church has no staff costs as it does not have employees.

As of 31st October 2023, six months' running costs of the Charity as described above are approximately £10,600. Unrestricted reserve levels are reviewed annually and monitored throughout the year.

##### **Principal funding sources**

The Church's principal source of income was donations from congregants and also online followers of the Ministry from within and without the United Kingdom. Total income for the accounting period was £360,027 and total expenditure was £164,295, leaving a surplus of £195,732.

##### **Investment policy and objectives**

According to the Foundation Constitution, the trustees have power to deposit or invest funds, employ a professional fund-manager, arrange for the investments or other property of the Church to be held in the name of a nominee, subject to the provisions of the Trustee Act 2000. Having considered the most appropriate policy for investing funds, the trustees have decided that funds invested in bank accounts currently meet the church's investment requirements.

Approved by order of the board of trustees on 30 August 2024 and signed on its behalf by:

R Ndengeya - Trustee

**Independent Examiner's Report to the Trustees of  
United Family International Church (UK)**

I report on the accounts for the period 19 April 2023 to 31 October 2023, which are set out on pages five to ten.

**Responsibilities and basis of report**

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Sean Douglass ACA  
Bates Weston LLP  
Chartered Accountants  
The Mills  
Canal Street  
Derby  
DE1 2RJ

30 August 2024

**United Family International Church (UK)**

**Statement of Financial Activities**  
**for the Period 19 April 2023 to 31 October 2023**

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income	2	349,034	11,223	360,257
<b>RESOURCES EXPENDED</b>				
<b>Charitable activities</b>				
General		<u>164,525</u>	<u>-</u>	<u>164,525</u>
<b>NET INCOMING RESOURCES</b>				
		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>				
		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>

The notes form part of these financial statements

**United Family International Church (UK)**

**Balance Sheet**  
**At 31 October 2023**

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	4	6,974	-	6,974
<b>CURRENT ASSETS</b>				
Cash at bank		282,635	11,223	293,858
<b>CREDITORS</b>				
Amounts falling due within one year	5	(105,100)	-	(105,100)
<b>NET CURRENT ASSETS</b>		<u>177,535</u>	<u>11,223</u>	<u>188,758</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
<b>NET ASSETS</b>		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
<b>FUNDS</b>	6			
Unrestricted funds				184,509
Restricted funds				<u>11,223</u>
<b>TOTAL FUNDS</b>				<u>195,732</u>

The financial statements were approved by the Board of Trustees on 30 August 2024 and were signed on its behalf by:

R Ndengeya -Trustee

The notes form part of these financial statements

## United Family International Church (UK)

### Notes to the Financial Statements for the Period 19 April 2023 to 31 October 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Donations and offerings received**

Voluntary income received by way of donations and gifts is accounted for when receivable. Any resultant gift aid tax claim is included as part of the income for the year.

##### **Other Income**

Other income is accounted for on the accruals basis so far as is prudent to do so. Investment income is included when receivable.

##### **Expenditure and irrecoverable vat**

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the charity and is appropriate to the use derived from the resources. Expenditure is recognised on an accrual basis as the liability is incurred and includes VAT which cannot be recovered.

##### **Donated Services and Facilities**

Donated services and facilities are recognised as income when any of the following conditions are met;

- the charity has control over the item,
- any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that
- economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Tangible fixed assets**

Assets costing £1,000 or more will be capitalised as tangible fixed assets and will be carried at cost, net of depreciation and any provision for impairment. Depreciation is provided on a straight-line basis at rates estimated to write off each asset over the term of its useful life.

The rates in use are as follows:-

Office Equipment	- 20% per annum
Computer Equipment	- 30% per annum

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Period 19 April 2023 to 31 October 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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.

**Debtors**

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

**Creditors**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**Financial Instruments**

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value.

**2. VOLUNTARY INCOME**

	£
Tithe donations	173,848
Donations	104,539
Donation on conversion to CIO	<u>81,870</u>
	<u>360,257</u>

On 19 April 2023, United Family International Church (UK) Limited converted into a Charitable Incorporated Organisation (CIO), in completing this the net assets of the limited company have been transferred into the charity at market value.

Market value of net assets transferred comprised the following:

	£
Tangible fixed assets at net book value	3,421
Cash at bank and in hand	238,449
Current liabilities	<u>(160,000)</u>
	<u>81,870</u>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Period 19 April 2023 to 31 October 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 October 2023.

**Trustees' expenses**

During the period ended 31 October 2023, expenses totaling £7,357 were reimbursed or paid directly to Trustees for travel expenses.

**4. TANGIBLE FIXED ASSETS**

	Office equipment £	Computer equipment £	Totals £
<b>COST</b>			
Additions	<u>4,815</u>	<u>2,159</u>	<u>6,974</u>
<b>NET BOOK VALUE</b>			
At 31 October 2023	<u>4,815</u>	<u>2,159</u>	<u>6,974</u>

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

	£
Trade creditors	100,000
Other creditors	<u>5,100</u>
	<u>105,100</u>

**6. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>		
General fund	10,942	10,942
Designated fund	<u>173,567</u>	<u>173,567</u>
	184,509	184,509
<b>Restricted funds</b>		
Building fund	11,223	11,223
	<u>195,732</u>	<u>195,732</u>

**United Family International Church (UK)**

**Notes to the Financial Statements - continued**  
**for the Period 19 April 2023 to 31 October 2023**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,467	(164,525)	10,942
Designated fund	<u>173,567</u>	<u>-</u>	<u>173,567</u>
	349,034	(164,525)	184,509
<b>Restricted funds</b>			
Building fund	11,223	-	11,223
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>360,257</u>	<u>(164,525)</u>	<u>195,732</u>

Designated funds - Tithe donations received have been set aside by the Trustees in order to raise a deposit for the purchase of a building.

Building fund - Comprises of donations from congregants towards the purchase of a building.

**7. RELATED PARTY DISCLOSURES**

During the period the charity had purchases of £90,385 to purchase television programmes and materials from its sister Ministry, UFIC Ministries in Zimbabwe. At the balance sheet date the charity owed £100,000 to UFIC Ministries in Zimbabwe.