

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)

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for the Period 19 April 2023 to 31 October 2023

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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

Oberoï 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

		Unrestricted funds £	Restricted fund £	Total funds £
	Notes			
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	2	349,034	11,223	360,257
RESOURCES EXPENDED				
Charitable activities				
General		<u>164,525</u>	<u>-</u>	<u>164,525</u>
NET INCOMING RESOURCES		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>184,509</u></u>	<u><u>11,223</u></u>	<u><u>195,732</u></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 £
FIXED ASSETS				
Tangible assets	4	6,974	-	6,974
CURRENT ASSETS				
Cash at bank		282,635	11,223	293,858
CREDITORS				
Amounts falling due within one year	5	(105,100)	-	(105,100)
NET CURRENT ASSETS		<u>177,535</u>	<u>11,223</u>	<u>188,758</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
NET ASSETS		<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
FUNDS	6			
Unrestricted funds				184,509
Restricted funds				<u>11,223</u>
TOTAL FUNDS				<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

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 £
COST			
Additions	<u>4,815</u>	<u>2,159</u>	<u>6,974</u>
 NET BOOK VALUE			
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 £
Unrestricted funds		
General fund	10,942	10,942
Designated fund	<u>173,567</u>	<u>173,567</u>
	184,509	184,509
 Restricted funds		
Building fund	<u>11,223</u>	<u>11,223</u>
 TOTAL FUNDS	<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 £
Unrestricted funds			
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
Restricted funds			
Building fund	<u>11,223</u>	<u>-</u>	<u>11,223</u>
TOTAL FUNDS	<u><u>360,257</u></u>	<u><u>(164,525)</u></u>	<u><u>195,732</u></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.