

**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>	Oberoï 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**

				Year Ended 31.10.24 Total funds £	Period 19.4.23 to 31.10.23 Total funds £
	Notes	Unrestricted funds £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	687,706	6,631	694,337	360,257
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Ministerial		362,456	-	362,456	164,525
<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>		509,759	17,854	527,613	195,732

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>		<u>509,759</u>	<u>17,854</u>	<u>527,613</u>	<u>195,732</u>
<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				<u>17,854</u>	<u>11,223</u>
<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**

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

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>

The notes form part of these financial statements

## **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  
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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

Date: 17/06/2025