

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)

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for the Year Ended 31 October 2025

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United Family International Church (UK)

Reference and Administrative Details
for the Year Ended 31 October 2025

TRUSTEES	E Hwenga Chair R Ndengeya J Bushu
PRINCIPAL ADDRESS	Oberoi Consulting 19 St Christophers Way Pride Park Derby Derbyshire DE24 8JY
REGISTERED CHARITY NUMBER	1202763
INDEPENDENT EXAMINER	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

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;

- | | |
|--------------------------------|---|
| 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 |

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	812,863	7,620	820,483	694,337
Investment income	3	2,197	-	2,197	-
Total		<u>815,060</u>	<u>7,620</u>	<u>822,680</u>	<u>694,337</u>
 EXPENDITURE ON					
Charitable activities	4				
Ministerial		<u>663,028</u>	<u>-</u>	<u>663,028</u>	<u>362,456</u>
 NET INCOME		 152,032	 7,620	 159,652	 331,881
 RECONCILIATION OF FUNDS					
Total funds brought forward		509,759	17,854	527,613	195,732
 TOTAL FUNDS CARRIED FORWARD		 <u>661,791</u>	 <u>25,474</u>	 <u>687,265</u>	 <u>527,613</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 £
FIXED ASSETS					
Tangible assets	8	23,904	-	23,904	29,802
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	10	(5,610)	-	(5,610)	(6,250)
NET CURRENT ASSETS		<u>637,887</u>	<u>25,474</u>	<u>663,361</u>	<u>497,811</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>661,791</u>	<u>25,474</u>	<u>687,265</u>	<u>527,613</u>
NET ASSETS		<u>661,791</u>	<u>25,474</u>	<u>687,265</u>	<u>527,613</u>
FUNDS	11				
Unrestricted funds				661,791	509,759
Restricted funds				<u>25,474</u>	<u>17,854</u>
TOTAL FUNDS				<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 £
Cash flows from operating activities			
Cash generated from operations	1	164,381	238,477
Net cash provided by operating activities		164,381	238,477
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,000)	(28,274)
Interest received		2,197	-
Net cash used in investing activities		(803)	(28,274)
Change in cash and cash equivalents in the reporting period		163,578	210,203
Cash and cash equivalents at the beginning of the reporting period		504,061	293,858
Cash and cash equivalents at the end of the reporting period		667,639	504,061

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 £
Net income for the reporting period (as per the Statement of Financial Activities)	159,652	331,881
Adjustments for:		
Depreciation charges	8,898	5,446
Interest received	(2,197)	-
Increase in debtors	(1,332)	-
Decrease in creditors	(640)	(98,850)
Net cash provided by operations	<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 £
Net cash			
Cash at bank and in hand	504,061	163,578	667,639
Less: Deposits treated as liquid resources	<u>(60,000)</u>	<u>(25,000)</u>	<u>(85,000)</u>
	444,061	138,578	582,639
Liquid resources			
Deposits included in cash	60,000	25,000	85,000
Current asset investments	<u>-</u>	<u>-</u>	<u>-</u>
	60,000	25,000	85,000
Total	<u>504,061</u>	<u>163,578</u>	<u>667,639</u>

The notes form part of these financial statements

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	<u>2,197</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

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

5. SUPPORT COSTS

	Finance £	Admin £	Governance costs £	Totals £
Ministerial	<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 funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>687,706</u>	<u>6,631</u>	<u>694,337</u>
EXPENDITURE ON			
Charitable activities			
Ministerial	<u>362,456</u>	<u>-</u>	<u>362,456</u>
NET INCOME	325,250	6,631	331,881
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>184,509</u>	<u>11,223</u>	<u>195,732</u>
TOTAL FUNDS CARRIED FORWARD	<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 £
COST				
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/>
DEPRECIATION				
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/>
NET BOOK VALUE				
At 31 October 2025	15,587	2,250	6,067	23,904
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	20,439	-	9,363	29,802
	<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 £
Unrestricted funds				
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
Restricted funds				
Building fund	17,854	7,620	-	25,474
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	527,613	159,652	-	687,265
	<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 £
Unrestricted funds			
General Fund	815,060	(663,028)	152,032
Restricted funds			
Building fund	7,620	-	7,620
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Building fund	11,223	6,631	17,854
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Building fund	6,631	-	6,631
TOTAL FUNDS	<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.

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.