

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL (CPMI)

England & Wales · Charity number 1048371

## Details

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Other names	CHRIST PEOPLE'S MINISTRIES (ANOINTING BREAKS THE YOKE)
Status	Registered
Legal form	Other
Registered	1995-08-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	C P M I 92a Parchmore Road Thornton Heath CR7 8LX
Phone	0203 252 0007
Email	<a href="mailto:admin@cpmi.org.uk">admin@cpmi.org.uk</a>
Website	<a href="http://cpmi.org.uk">cpmi.org.uk</a>

## Activities

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**Objects:** (A)THE ADVANCEMENT OF THE CHRISTIAN RELIGION (B)THE ADVANCEMENT OF EDUCATION BY ESTABLISHING AND MAINTAINING A PASTORAL TRAINING COLLEGE (C)THE RELIEF OF POVERTY AND SICKNESS BY THE PROVISION OF GRANTS TO SUCH CHARITABLE INSTITUTION OR INSTITUTIONS AS THE MANAGEMENT COMMITTEE OF THE ORGANISATION SHALL DECIDE.

**Activities:** CPMI is a religious institution - specifically, a Pentecostal Church which serves individuals and families of all ages, and from all backgrounds and races. We meet for services during the week and on Sundays for prayers, worship, fellowship and to study the Bible. We also make financial and non-financial contributions to other churches, ministries and individuals (members & non-members).

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Croydon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£315,744	£267,040	-	-
2023-12-31	£285,831	£292,292	-	-
2022-12-31	£257,021	£262,544	-	-
2021-12-31	£281,458	£216,239	-	-
2020-12-31	£256,827	£202,038	-	-

## Trustees

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Name	Role	Appointed
MR OVIE LOUIS IMMANUEL	Chair	
BELINDA AKINBODE		2014-02-28
ESTHER OPOKU		
PASTOR MRS MARY IMMANUEL		

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL (CPMI)**

England & Wales - Charity number 1048371

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# Accounts

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**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Charity No. 1048371**

**Trustees' Report and Unaudited Accounts**

**31 December 2024**

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

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## **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

### **Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Charity No. 1048371**

##### **Principal Office**

1-6 Parchmore Place  
Thornton Heath  
SURREY  
CR7 8LX

##### **Trustees**

The following Trustees served during the year:

Belinda Akinbode - Secretary

Esther Opoku - Treasurer

Treasurer

Pastor Mrs M Immanuel

Pastor Ovie Immanuel

##### **Accountants**

360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX

##### **Bankers**

Lloyds Bank Pic  
69-73 Borough High Street  
LONDON  
SE4 2PD

##### **Bankers**

Barclays Bank Pic  
LEICESTERSHIRE  
LE87 2BB

##### **Bankers**

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

## **OBJECTIVES AND ACTIVITIES**

Pastoral Care - The Trustees are committed to carrying out a pastoral needs analysis with a view to identify individuals who are in hardship and in need of pastoral care. The Charity responds by providing financial help, prayers and counselling. Such assistance is offered without any discrimination or prejudice.

Spirituality - This is provided in the Christian context through Prayers, Worship and the study of the Scripture. The Church provides an environment for parishioners to develop their faith and trust in Jesus Christ.

Educational/Training - In line with its charitable objects, the Trustees arrange weekly services in local communities for people of different persuasions, classes, cultures and race to learn about the Christian Faith.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Community Support**

- We continue to provide food parcels to local families every weekday, supporting a growing number of households who continue to be signposted by various agencies in the Croydon area.
- Providing a dedicated phone line for emotional support, counselling, and prayers, accessible to all community members.
- Ongoing Collaborations with local agencies to reach families in need.

### **Youth and Children's Ministry**

- The children and youth ministries are experiencing ongoing growth.
- CPMI children continue to grow in their Christian walk, through learning in their classes on Wednesdays and Sundays Youth Services.
- We continue to engage in yearly outings and events during school half-terms and summer holidays.
- Some of the young females in the youth classes joint the yearly women's retreat for the first time.
- Children and young people in the church can access free music lessons, an opportunity to learn various instruments.

### **Outreach and Fellowship**

- The Outreach Team continues to facilitate various programs, such as Mass Evangelism to share the gospel and add to the church growing number.
- Hosted the Men's Breakfast gathering every two months, promoting fellowship and mutual support.
- Yearly retreat program for both men and women, this takes place separately providing a weekend of fellowship and prayer

### **Spiritual Growth**

- We continue to hold weekly Bible study sessions, encouraging in-depth exploration and discussion.

## **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

### **Trustees Annual Report**

Overall, these initiatives have strengthened our ties with the community and supported the spiritual and emotional well-being of both members and non-members.

### **FINANCIAL REVIEW**

The income of the Church is derived predominantly from donations by the members. Total receipts on unrestricted funds amounted to £314,882 (2023:£285,311)

### **PLANS FOR FUTURE PERIODS**

1. Christmas hamper giveaways to the homeless with the community.
2. Men's retreat similar to that of the women' s.

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

The governing document consists of a constitution adopted on 2nd July 1995 and registered by the Charity Commission.

The Trustees have the responsibility of running the Charity and promoting its values in line with its Charitable Objects, which are as follows:

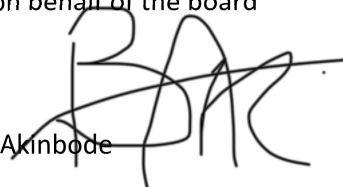
The advancement of the Christian Faith primary in Thornton Heath, Borough of Croydon and also throughout United Kingdom and the rest of the World. This will be done by all means consistent with the teaching and support of individuals, agencies and other charitable organisations involved in Community development and Christian Missionary work towards the relief of poverty, emotional and other social needs.

Trustees are nominated by the church elders. In appointing trustees consideration is given to individuals who have adequate experience in running organised youth groups, training and education and community outreach.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Belinda Akinbode  
Trustee

03 November 2025

## **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

I report to the charity trustees on my examination of the financial statements of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2006 'the 2006 Act'.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 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**

As 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 , which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Dawnette Allen BA (Hons) FCCA  
360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX  
03 November 2025

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Statement of Financial Activities**

**for the year ended 31 December 2024**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	2	296,984	296,984	268,233
Rental Income	3	17,898	17,898	17,078
Investments	4	862	862	520
<b>Total</b>		315,744	315,744	285,831
<b>Expenditure on:</b>				
Charitable activities	5	64,024	64,024	60,403
Costs of raising donations and legacies	6	203,016	203,016	231,889
<b>Total</b>		267,040	267,040	292,292
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>	7	48,704	48,704	(6,461)
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		48,704	48,704	(6,461)
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		48,704	48,704	(6,461)
<b>Reconciliation of funds:</b>				
Total funds brought forward		712,377	712,377	718,839
<b>Total funds carried forward</b>		761,081	761,081	712,378

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	314,882	285,311
Interest and investment income	862	520
<b>Gross income for the year</b>	<u>315,744</u>	<u>285,831</u>
Expenditure	177,911	202,878
Interest payable	51,206	49,165
Depreciation and charges for impairment of fixed assets	37,923	40,249
<b>Total expenditure for the year</b>	<u>267,040</u>	<u>292,292</u>
Net income/(expenditure) before tax for the year	48,704	(6,461)
<b>Net income /(expenditure )for the year</b>	<u><u>48,704</u></u>	<u><u>(6,461)</u></u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL****Balance Sheet**at **31 December 2024**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	9	1,122,710	1,160,633
		<u>1,122,710</u>	<u>1,160,633</u>
<b>Current assets</b>			
Debtors	10	139,613	89,613
Cash at bank and in hand		57,355	50,597
		<u>196,968</u>	<u>140,210</u>
<b>Creditors: Amount falling due within one year</b>	11	(2,543)	(2,908)
<b>Net current assets</b>		<u>194,425</u>	<u>137,302</u>
<b>Total assets less current liabilities</b>		1,317,135	1,297,935
<b>Creditors: Amounts falling due after more than one year</b>	12	(556,054)	(585,557)
<b>Net assets excluding pension asset or liability</b>		<u>761,081</u>	<u>712,378</u>
<b>Total net assets</b>		<u><u>761,081</u></u>	<u><u>712,378</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
<b>Unrestricted funds</b>	13		
General funds		761,081	712,378
		<u>761,081</u>	<u>712,378</u>
<b>Reserves</b>	13		
<b>Total funds</b>		<u><u>761,081</u></u>	<u><u>712,378</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 03 November 2025, and are signed on behalf of the Trustees by:



Belinda Akinbode

Trustee

03 November 2025

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL****Statement of Cash flows**

for the year ended 31 December 2024

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income/(expenditure) per Statement of Financial Activities	48,704	(6,461)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	37,923	40,249
Dividends, interest and rents from investments	(862)	(520)
(Increase)/Decrease in trade and other receivables	(50,000)	2,633
Decrease in trade and other payables	(365)	(4,169)
<b>Net cash provided by operating activities</b>	<u>35,400</u>	<u>31,732</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	862	520
<b>Net cash from/(used in) investing activities</b>	<u>862</u>	<u>(11,480)</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(29,503)	(28,006)
<b>Net cash used in financing activities</b>	<u>(29,503)</u>	<u>(28,006)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	6,759	(7,754)
<b>Cash and cash equivalents at the beginning of the year</b>	50,597	57,851
<b>Cash and cash equivalents at the end of the year</b>	<u>57,356</u>	<u>50,097</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	57,355	50,597
	<u>57,355</u>	<u>50,597</u>

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Tangible fixed assets and depreciation

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

Freehold property	2% Straight line
Fixtures and fittings	18% reducing balance

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

**Notes to the Accounts**

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	£	£	£
Donations	220,918	220,918	196,307
Give As You Earn	27,189	27,189	31,692
Tax Gift Aid Claim	48,877	48,877	40,234
	<u>296,984</u>	<u>296,984</u>	<u>268,233</u>

**3 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	£	£	£
Rental income	17,898	17,898	17,078
	<u>17,898</u>	<u>17,898</u>	<u>17,078</u>

**4 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	£	£	£
Bank interest receivable	862	862	520
	<u>862</u>	<u>862</u>	<u>520</u>

**5 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	64,024	64,024	60,403
	<u>64,024</u>	<u>64,024</u>	<u>60,403</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Notes to the Accounts**

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank loan and overdraft interest payable	51,206	51,206	49,165
Employee costs	45,307	45,307	60,793
Motor and travel costs	3,779	3,779	9,329
Premises costs	31,992	31,992	31,012
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	37,923	37,923	40,249
General administrative costs	25,809	25,809	27,004
Legal and professional costs	7,000	7,000	14,337
	<u>203,016</u>	<u>203,016</u>	<u>231,889</u>

**7 Net income/(expenditure) before transfers**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	37,923	40,249

**8 Staff costs**

	<b>2024</b>	<b>2023</b>
Salaries and wages	42,567	57,214
Pension costs	2,740	3,579
	<u>45,307</u>	<u>60,793</u>

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

**9 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 January 2024	1,237,372	216,761	1,454,133
At 31 December 2024	<u>1,237,372</u>	<u>216,761</u>	<u>1,454,133</u>
<b>Depreciation and impairment</b>			
At 1 January 2024	149,937	143,563	293,500
Depreciation charge for the year	24,747	13,176	37,923
At 31 December 2024	<u>174,684</u>	<u>156,739</u>	<u>331,423</u>
<b>Net book values</b>			
At 31 December 2024	<u>1,062,688</u>	<u>60,022</u>	<u>1,122,710</u>
At 31 December 2023	<u>1,087,435</u>	<u>73,198</u>	<u>1,160,633</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Notes to the Accounts**

**10 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	139,613	89,613
	<u>139,613</u>	<u>89,613</u>

**11 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	1,043	1,407
Accruals	1,500	1,501
	<u>2,543</u>	<u>2,908</u>

**12 Creditors:**

amounts falling due after more than one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	556,054	585,557
	<u>556,054</u>	<u>585,557</u>

**13 Movement in funds**

	<b>At 1 January 2024</b>	<b>Incoming resources (including other gains/losses ) £</b>	<b>Resources expended £</b>	<b>At 31 December 2024 £</b>
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	712,377	315,744	(267,040)	761,081
	<u>712,377</u>	<u>315,744</u>	<u>(267,040)</u>	<u>761,081</u>

**14 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total £</b>
Fixed assets	1,122,710	1,122,710
Net current assets	194,425	194,425
Creditors due in more than one year and provisions	(556,054)	(556,054)
	<u>761,081</u>	<u>761,081</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL****Notes to the Accounts****15 Reconciliation of net debt**

	<b>At 1 January</b>		<b>At 31</b>
	<b>2024</b>	<b>Cash flows</b>	<b>December</b>
	<b>£</b>	<b>£</b>	<b>2024</b>
			<b>£</b>
Cash and cash equivalents	50,597	6,758	57,355
	<u>50,597</u>	<u>6,758</u>	<u>57,355</u>
Bank loans	(585,557)	29,503	(556,054)
	<u>(585,557)</u>	<u>29,503</u>	<u>(556,054)</u>
Net debt	<u>(534,960)</u>	<u>36,261</u>	<u>(498,699)</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Detailed Statement of Financial Activities**

**for the year ended 31 December 2024**

	<b>Unrestricted funds 2024 £</b>	<b>Total Unrestricted funds 2024 £</b>	<b>Total Unrestricted funds 2023 £</b>
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	220,918	220,918	196,307
Give As You Earn	27,189	27,189	31,692
Tax Gift Aid Claim	48,877	48,877	40,234
	<u>296,984</u>	<u>296,984</u>	<u>268,233</u>
Other trading activities			
Rental income	17,898	17,898	17,078
	<u>17,898</u>	<u>17,898</u>	<u>17,078</u>
Investments			
Bank interest receivable	862	862	520
	<u>862</u>	<u>862</u>	<u>520</u>
<b>Total income and endowments</b>	<b>315,744</b>	<b>315,744</b>	<b>285,831</b>
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Donations	64,024	64,024	60,403
	<u>64,024</u>	<u>64,024</u>	<u>60,403</u>
<b>Total of expenditure on raising funds</b>	<b>64,024</b>	<b>64,024</b>	<b>60,403</b>
<b>Other expenditure</b>			
Bank loan and overdraft interest payable	51,206	51,206	49,165
	<u>51,206</u>	<u>51,206</u>	<u>49,165</u>
<b>Employee costs</b>			
Salaries/wages	42,567	42,567	57,214
Pension costs	2,740	2,740	3,579
	<u>45,307</u>	<u>45,307</u>	<u>60,793</u>
<b>Motor and travel costs</b>			
Vehicles - General costs	2,516	2,516	2,461
Travel and subsistence	1,263	1,263	6,868
	<u>3,779</u>	<u>3,779</u>	<u>9,329</u>
<b>Premises costs</b>			
Rates	7,461	7,461	4,747
Light, heat and power	10,817	10,817	9,833
Waste management costs	2,540	2,540	2,319
Premises repairs and maintenance	9,802	9,802	13,115

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Detailed Statement of Financial Activities**

Health & Safety	1,372	1,372	998
	<u>31,992</u>	<u>31,992</u>	<u>31,012</u>
<b>General administrative costs, including depreciation and amortisation</b>			
Depreciation of land and buildings	24,747	24,747	24,567
Depreciation of Fixtures and fittings	13,176	13,176	15,682
General insurances	3,841	3,841	3,626
Software, IT support and related costs	2,683	2,683	1,621
Stationery and printing	218	218	1,024
Sundry expenses	17,002	17,002	15,211
Telephone, fax and broadband	2,065	2,065	5,522
	<u>63,732</u>	<u>63,732</u>	<u>67,253</u>
Legal and professional costs			
Audit/Independent examination fees	2,000	2,000	5,500
Other legal and professional costs	5,000	5,000	8,837
	<u>7,000</u>	<u>7,000</u>	<u>14,337</u>
<b>Total of expenditure of other costs</b>	<u>203,016</u>	<u>203,016</u>	<u>231,889</u>
<b>Total expenditure</b>	267,040	267,040	292,292
Net gains on investments	-	-	-
	<u>48,704</u>	<u>48,704</u>	<u>(6,461)</u>
<b>Net income/(expenditure)</b>			
<b>Net income/(expenditure) before other gains/(losses)</b>	48,704	48,704	(6,461)
Other Gains	-	-	-
	<u>48,704</u>	<u>48,704</u>	<u>(6,461)</u>
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	712,377	712,378	718,839
<b>Total funds carried forward</b>	<u>761,081</u>	<u>761,081</u>	<u>712,378</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL (CPMI)**

England & Wales - Charity number 1048371

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# Accounts

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**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Charity No. 1048371**

**Trustees' Report and Unaudited Accounts**

**31 December 2023**

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

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## **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

### **Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Charity No. 1048371**

##### **Registered Office**

1-6 Parchmore Place  
Thornton Heath  
SURREY  
CR7 8LX

##### **Trustees**

The following Trustees served during the year:

Belinda Akinbode Secretary  
Esther Opoku Treasurer  
Pastor Mrs M Immanuel  
Pastor Ovie Immanuel

##### **Accountants**

360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX

##### **Bankers**

Lloyds Bank Pic  
69-73 Borough High Street  
LONDON  
SE4 2PD

##### **Bankers**

Barclays Bank Pic  
LEICESTERSHIRE  
LE87 2BB

##### **Bankers**

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

**OBJECTIVES AND ACTIVITIES**

Pastoral Care - The Trustees are committed to carrying out a pastoral needs analysis with a view to identify individuals who are in hardship and in need of pastoral care. The Charity responds by providing financial help, prayers and counselling. Such assistance is offered without any discrimination or prejudice.

Spirituality - This is provided in the Christian context through Prayers, Worship and the study of the Scripture. The Church provides an environment for parishioners to develop their faith and trust in Jesus Christ.

Educational/Training - In line with its charitable objects, the Trustees arrange weekly services in local communities for people of different persuasions, classes, cultures and race to learn about the Christian Faith.

**ACHIEVEMENTS AND PERFORMANCE**

The following below is a summary of key achievements and performance this year

1. The Church has continued its commitment to supporting families in need in the community by providing spiritual and practical support.

Spiritual – Members of the community are able to call a dedicated phone line to access emotional support, advise and prayers.

Practical – The church continues to provide a Food Bank Service to support families in need with perishable and non-perishable food. This year recognised a demand for nappies, baby food, baby formula and hygiene products, so we ensure to be well stocked in these areas.

The church has also signed up to FareShare and well-known supermarkets in the Croydon area, who provide free food to agencies to support families in need. This has also contributed to maintaining the church Foodbank. Families can attend the church any weekday to collect food parcels between 10-5pm.

Agencies have continued to signpost vulnerable families to the church for support

Some of the families we support have gone on to attend church services, and events held at the church.

2. CPMI Youth ministry continues to grow and has become more vibrant over the years. We have maintained the two age groups aged 11-14 and aged 15-18. This ensures that teachings and activities are tailored appropriately to the relevant age groups. The Youth Ministry Service takes place during the main service in the upper section of the church. We continue to hold prayer sessions on Saturday evenings where the youth are encouraged to share their concerns and pray about them. During term times and holidays, we have gone on outings and various events to promote socialisation outside the church.

3. The church's younger children (under 11's) continue to grow and developmental / teaching plans aimed at the different spectrum of age groups continues to be positive and successful. The ministry also offers various age-related activities and social outings.

4. The church continues to run a weekly bible study in the evenings. This is an opportunity for existing church members and locals in the community to fully explore and ask in depth questions about the bible. The sessions are led by ministers who are members and teachers within the church.

## **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

### **Trustees Annual Report**

5. The senior and associate pastor continues to carry out regular counselling by phone to families who have reached out for emotional support. Non-church members can also access this service.

6. The Men and Women Ministries continue to meet via online platforms to fellowship, pray share experiences, encourage and build up one another. This year both the Men and Women's Ministry went on a retreat for a time of prayer, worship and fellowship.

7. The musicians and instrumentalist in the church continue to provide classes for anyone wanting to learn or perfect their skills on various instruments. The classes also includes opportunities for children wanting to sing in the choir.

8. For the fifth year running the church has facilitated the Men's Breakfast gathering which runs every two months. The purpose is for the men in the church and in the community to fellowship, pray and share life experiences to encourage and build up one another.

9. The Nursery facilities located on the church premises, has now been renovated and redesigned following the vacation of the previous lease-holders. The church has commenced discussions to offer the premises to a new Nursery which will be a not-for-profit/charitable organisation. This will help to maintain congruence with one of the core missions of the church: to meet the needs of the underprivileged in our community. It will be established as a Christian Day Nursery school however, it will aim to cater indiscriminately to the needs of children in the community regardless of their beliefs or background.

### **FINANCIAL REVIEW**

The income of the Church is derived predominantly from donations by the members. Total receipts on unrestricted funds amounted to £285,311 (2022:£257,021)

### **PLANS FOR FUTURE PERIODS**

1. Christmas hamper giveaways to the homeless with the community.

2. Men's retreat similar to that of the women' s.

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

The governing document consists of a constitution adopted on 2nd July 1995 and registered by the Charity Commission.

The Trustees have the responsibility of running the Charity and promoting its values in line with its Charitable Objects, which are as follows:

The advancement of the Christian Faith primary in Thornton Heath, Borough of Croydon and also throughout United Kingdom and the rest of the World. This will be done by all means consistent with the teaching and support of individuals, agencies and other charitable organisations involved in Community development and Christian Missionary work towards the relief of poverty, emotional and other social needs.

Trustees are nominated by the church elders. In appointing trustees consideration is given to individuals who have adequate experience in running organised youth groups, training and education and community outreach.

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Trustees Annual Report**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'BA', with a long horizontal stroke extending to the right.

Belinda Akinbode

Trustee

10 February 2025

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Independent Examiners Report

### Independent Examiner's Report to the trustees of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

I report to the charity trustees on my examination of the financial statements of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the charity's trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 'the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 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

As 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 , which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Dawnette Allen BA (Hons) FCCA

360 Accounting Services Ltd

27 Old Gloucester Street

London

WC1N 3AX

10 February 2025

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Statement of Financial Activities**

**for the year ended 31 December 2023**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	2	268,233	268,233	239,770
Other trading activities	3	17,078	17,078	17,159
Investments	4	520	520	92
<b>Total</b>		<b>285,831</b>	<b>285,831</b>	<b>257,021</b>
<b>Expenditure on:</b>				
Charitable activities	5	60,403	60,403	72,890
Costs of raising donations and legacies	6	231,889	231,889	189,654
<b>Total</b>		<b>292,292</b>	<b>292,292</b>	<b>262,544</b>
Net gains on investments		-	-	-
<b>Net expenditure</b>	7	<b>(6,461)</b>	<b>(6,461)</b>	<b>(5,523)</b>
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(6,461)</b>	<b>(6,461)</b>	<b>(5,523)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(6,461)</b>	<b>(6,461)</b>	<b>(5,523)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		718,839	718,839	724,362
<b>Total funds carried forward</b>		<b>712,378</b>	<b>712,378</b>	<b>718,839</b>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2023**

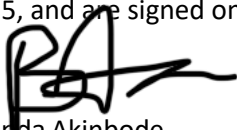
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	285,311	256,929
Interest and investment income	520	92
<b>Gross income for the year</b>	<u>285,831</u>	<u>257,021</u>
Expenditure	202,878	199,389
Interest payable	49,165	30,752
Depreciation and charges for impairment of fixed assets	40,249	32,403
<b>Total expenditure for the year</b>	<u>292,292</u>	<u>262,544</u>
Net expenditure before tax for the year	(6,461)	(5,523)
<b>Net expenditure for the year</b>	<u>(6,461)</u>	<u>(5,523)</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL****Balance Sheet**

at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	1,160,633	1,188,882
		<u>1,160,633</u>	<u>1,188,882</u>
<b>Current assets</b>			
Debtors	10	89,613	92,246
Cash at bank and in hand		50,597	57,851
		<u>140,210</u>	<u>150,097</u>
<b>Creditors: Amount falling due within one year</b>	11	<u>(2,908)</u>	<u>(6,577)</u>
<b>Net current assets</b>		137,302	143,520
<b>Total assets less current liabilities</b>		1,297,935	1,332,402
<b>Creditors: Amounts falling due after more than one year</b>	12	<u>(585,557)</u>	<u>(613,563)</u>
<b>Net assets excluding pension asset or liability</b>		<u>712,378</u>	<u>718,839</u>
<b>Total net assets</b>		<u><u>712,378</u></u>	<u><u>718,839</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
<b>Unrestricted funds</b>	13		
General funds		712,378	718,839
		<u>712,378</u>	<u>718,839</u>
<b>Reserves</b>	13		
<b>Total funds</b>		<u><u>712,378</u></u>	<u><u>718,839</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 15 January 2025, and are signed on behalf of the Trustees by:



Belinda Akinbode

Trustee

10 February 2025

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

## CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Tangible fixed assets and depreciation

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

Freehold property	2% Straight line
Fixtures and fittings	18% reducing balance

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

**Notes to the Accounts**

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	196,307	196,307	157,133
Give As You Earn	31,692	31,692	45,793
Tax Gift Aid Claim	40,234	40,234	36,844
	<u>268,233</u>	<u>268,233</u>	<u>239,770</u>

**3 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rental income	17,078	17,078	17,159
	<u>17,078</u>	<u>17,078</u>	<u>17,159</u>

**4 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable	520	520	92
	<u>520</u>	<u>520</u>	<u>92</u>

**5 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>			
Charitable Activities	60,403	60,403	72,890
	<u>60,403</u>	<u>60,403</u>	<u>72,890</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Notes to the Accounts**

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank loan and overdraft interest payable	49,165	49,165	30,752
Employee costs	60,793	60,793	61,705
Motor and travel costs	9,329	9,329	13,609
Premises costs	31,012	31,012	26,280
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	40,249	40,249	32,403
General administrative costs	27,004	27,004	18,129
Legal and professional costs	14,337	14,337	6,776
	<u>231,889</u>	<u>231,889</u>	<u>189,654</u>

**7 Net expenditure before transfers**

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>
<u>(6,461)</u>	<u>(5,523)</u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>This is stated after charging:</b>		
Depreciation of owned fixed assets	40,249	32,403

**8 Staff costs**

	<b>2023</b>	<b>2022</b>
Salaries and wages	57,214	58,518
Pension costs	3,579	3,187
	<u>60,793</u>	<u>61,705</u>

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

## Notes to the Accounts

## 9 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 January 2023	1,228,372	213,761	1,442,133
Additions	9,000	3,000	12,000
At 31 December 2023	<u>1,237,372</u>	<u>216,761</u>	<u>1,454,133</u>
<b>Depreciation and impairment</b>			
At 1 January 2023	125,370	127,881	253,251
Depreciation charge for the year	24,567	15,682	40,249
At 31 December 2023	<u>149,937</u>	<u>143,563</u>	<u>293,500</u>
<b>Net book values</b>			
At 31 December 2023	<u>1,087,435</u>	<u>73,198</u>	<u>1,160,633</u>
At 31 December 2022	<u>1,103,002</u>	<u>85,880</u>	<u>1,188,882</u>
<b>10 Debtors</b>			
	<b>2023</b>		<b>2022</b>
	£		£
Other debtors	89,613		92,246
	<u>89,613</u>		<u>92,246</u>
<b>11 Creditors:</b> amounts falling due within one year			
	<b>2023</b>		<b>2022</b>
	£		£
Other creditors	1,407		5,576
Accruals	1,501		1,001
	<u>2,908</u>		<u>6,577</u>
<b>12 Creditors:</b> amounts falling due after more than one year			
	<b>2023</b>		<b>2022</b>
	£		£
Bank loans and overdrafts	585,557		613,563
	<u>585,557</u>		<u>613,563</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Notes to the Accounts**

**13 Movement in funds**

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	718,839	285,831	(292,292)	712,378
<b>Total funds</b>	<u>718,839</u>	<u>285,831</u>	<u>(292,292)</u>	<u>712,378</u>

**14 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	1,160,633	1,160,633
Net current assets	137,302	137,302
Creditors due in more than one year and provisions	(585,557)	(585,557)
	<u>712,378</u>	<u>712,378</u>

**15 Reconciliation of net debt**

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	57,851	(7,254)	50,597
	<u>57,851</u>	<u>(7,254)</u>	<u>50,597</u>
Bank loans	(613,563)	28,006	(585,557)
	<u>(613,563)</u>	<u>28,006</u>	<u>(585,557)</u>
Net debt	<u>(555,712)</u>	<u>20,752</u>	<u>(534,960)</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL (CPMI)**

England & Wales - Charity number 1048371

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# Accounts

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CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Charity No. 1048371

Trustees' Report and Financial Statements

for

31 December 2022

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

#### CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Charity No. 1048371

#### Registered Office

1-6 Parchmore Place  
Thornton Heath  
SURREY  
CR7 8LX

#### Trustees

The following Trustees served during the year:

Belinda Akinbode	Secretary
Esther Opoku	Treasurer
Pastor Mrs M Immanuel	
Pastor Ovie Immanuel	

#### Accountants

360 Accounting Services Ltd  
27 Old Gloucester Street  
London  
WC1N 3AX

#### Bankers

Lloyds Bank Pic  
69-73 Borough High Street  
LONDON  
SE4 2PD

#### Bankers

Barclays Bank Pic  
LEICESTERSHIRE  
LE87 2BB

#### Bankers

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

## OBJECTIVES AND ACTIVITIES

Pastoral Care - The Trustees are committed to carrying out a pastoral needs analysis with a view to identify individuals who are in hardship and in need of pastoral care. The Charity responds by providing financial help, prayers and counselling. Such assistance is offered without any discrimination or prejudice.

Spirituality - This is provided in the Christian context through Prayers, Worship and the study of the Scripture. The Church provides an environment for parishioners to develop their faith and trust in Jesus Christ.

Educational/Training - In line with its charitable objects, the Trustees arrange weekly services in local communities for people of different persuasions, classes, cultures and race to learn about the Christian Faith.

## ACHIEVEMENTS AND PERFORMANCE

The following below is a summary of key achievements and performance this year.

1. The trustees continue to act on its commitments to building positive and lasting links within the local community.

- We continue to provide food parcels to families in the local community. Food parcels are available for collection from the church every weekday.
- Families continue to be able to call a dedicated phone line to access emotional support, counselling and prayers.
- Agencies continued to signpost families in need to the church for support.
- Members of the public who are not attending the church continue to be able to access our services via live streaming should they wish to.

2. The Out-Reach team which consists of 6 members from the church, also reach out to the community on most Saturdays to evangelise and share the word of God.

3. The youth ministry is aimed at young people in secondary school and is split into two groups aged 11-14 and aged 15-18. This ensures that teachings and activities are tailored appropriately to the relevant age groups. The Youth Ministry also hold prayer sessions on Saturday evenings where the youth are encouraged to share their concerns and pray about them. The Ministry continues to facilitate a mentorship program, social activities, and outings. During the summer the youth ministry enjoyed an activity filled day to a paintballing outing, as well as the yearly Sports day and Children and Youth Sunday Service.

4. The church's younger children (under 11's) continue to grow, and developmental / teaching plans aimed at the different spectrum of age groups continues to be positive and successful. The ministry also offers various age-related activities and social outings.

5. The church continues to run a weekly bible study in the evenings. This is an opportunity for existing church members and locals in the community to fully explore and ask in depth questions about the bible. The sessions are led by ministers who are members and teachers within the church.

## CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

### Trustees Annual Report

6. The musicians and instrumentalist in the church continue to provide classes for anyone wanting to learn or perfect their skills on various instruments. The classes also includes opportunities for children wanting to sing in the choir.

7. The senior and associate pastor continues to carry out regular counselling by phone to families who have reached out for emotional support. Non-church members can also access this service.

8. A yearly retreat program which commenced 9 years ago, continues to provide the opportunity for the Men's and Women's ministries to go away for two days of fellowship over the weekend. This year both ministries were able to go away for a time of prayers, worship and activities.

9. For the fifth year running the church has facilitated the Men's Breakfast gathering which runs every two months. The purpose is for the men in the church and in the community to fellowship, pray and share life experiences to encourage and build up one another.

10. The Nursery facilities located on the church premises, has now been renovated and redesigned following the vacation of the previous lease-holders. The church has commenced discussions to offer the premises to a new Nursery which will be a not-for-profit/charitable organisation. This will help to maintain congruence with one of the core missions of the church: to meet the needs of the underprivileged in our community. It will be established as a Christian Day Nursery school however, it will aim to cater indiscriminately to the needs of children in the community regardless of their beliefs or background.

### FINANCIAL REVIEW

The income of the Church is derived predominantly from donations by the members. Total receipts on unrestricted funds amounted to £257,021 (2021:£281,458).

### PLANS FOR FUTURE PERIODS

1. Christmas hamper giveaways to the homeless with the community.

2. Men's retreat similar to that of the women's.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document consists of a constitution adopted on 2nd July 1995 and registered by the Charity Commission.

The Trustees have the responsibility of running the Charity and promoting its values in line with its Charitable Objects, which are as follows:

The advancement of the Christian Faith primary in Thornton Heath, Borough of Croydon and also throughout United Kingdom and the rest of the World. This will be done by all means consistent with the teaching and support of individuals, agencies and other charitable organisations involved in Community development and Christian Missionary work towards the relief of poverty, emotional and other social needs.

Appointment of trustees

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

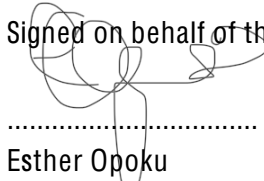
Trustees Annual Report

Trustees are nominated by the church elders. In appointing trustees consideration is given to individuals who have adequate experience in running organised youth groups, training and education and community outreach.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



.....  
Esther Opoku  
Trustee

27 November 2023

I report to the charity trustees on my examination of the financial statements of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 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

As 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 , which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



.....  
Dawnette Allen (BA Hons, FCCA)

Independent Examiner

360 Accounting Services Ltd

27 Old Gloucester Street

London

WC1N 3AX

27 November 2023

## CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	2	239,770	239,770	260,033
Other trading activities	3	17,159	17,159	21,419
Investment income	4	92	92	6
Total		<u>257,021</u>	<u>257,021</u>	<u>281,458</u>
Expenditure on:				
Charitable activities	5	72,890	72,890	34,875
Costs of raising donations and legacies	6	189,654	189,654	181,364
Total		<u>262,544</u>	<u>262,544</u>	<u>216,239</u>
Net gains on investments		-	-	-
Net (expenditure)/income	7	<u>(5,523)</u>	<u>(5,523)</u>	<u>65,219</u>
Net (expenditure)/income before other gains/(losses)		<u>(5,523)</u>	<u>(5,523)</u>	<u>65,219</u>
Net movement in funds		<u>(5,523)</u>	<u>(5,523)</u>	<u>65,219</u>
Reconciliation of funds:				
Total funds brought forward		724,362	724,362	659,143
Total funds carried forward		<u><u>718,839</u></u>	<u><u>718,839</u></u>	<u><u>724,362</u></u>

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL  
 Summary Income and Expenditure Account  
 for the year ended 31 December 2022

	2022 £	2021 £
Income	256,929	281,452
Interest and investment income	92	6
Gross income for the year	<u>257,021</u>	<u>281,458</u>
Expenditure	199,389	181,138
Interest payable	30,752	-
Depreciation and charges for impairment of fixed assets	32,403	35,101
Total expenditure for the year	<u>262,544</u>	<u>216,239</u>
Net (expenditure)/income	<u>(5,523)</u>	65,219
Net (expenditure )/income for the year	<u><u>(5,523)</u></u>	<u><u>65,219</u></u>

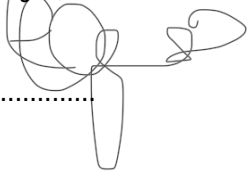
## CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Balance Sheet

at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,188,882	1,192,366
		<u>1,188,882</u>	<u>1,192,366</u>
Current assets			
Debtors	10	92,246	92,913
Cash at bank and in hand		57,851	85,711
		<u>150,097</u>	<u>178,624</u>
Creditors: Amount falling due within one year	11	(6,577)	(1,000)
Net current assets		<u>143,520</u>	<u>177,624</u>
Total assets less current liabilities		1,332,402	1,369,990
Creditors: Amounts falling due after more than one year	12	(613,563)	(645,628)
Net assets excluding pension asset or liability		<u>718,839</u>	<u>724,362</u>
Total net assets		<u><u>718,839</u></u>	<u><u>724,362</u></u>
The funds of the charity			
Unrestricted funds			
General funds		718,839	724,362
		<u>718,839</u>	<u>724,362</u>
Total funds		<u><u>718,839</u></u>	<u><u>724,362</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2023, and are signed on behalf of the board by:



.....  
Esther Opoku  
Trustee

27 November 2023

for the year ended 31 December 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Notes to the Accounts

## Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

## Taxation

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

## Tangible fixed assets and depreciation

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

Freehold property	2%% Straight line
Fixtures and fittings	18%% reducing balance

## Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL  
Notes to the Accounts

2 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations	157,133	157,133	150,094
Give As You Earn	45,793	45,793	44,974
Tax Gift Aid Claim	36,844	36,844	43,947
Job Retention Scheme	-	-	21,018
	<u>239,770</u>	<u>239,770</u>	<u>260,033</u>

3 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Rental income	17,159	17,159	21,419
	<u>17,159</u>	<u>17,159</u>	<u>21,419</u>

4 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest receivable	92	92	6
	<u>92</u>	<u>92</u>	<u>6</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Charitable Donations	72,890	72,890	11,400
Governance costs	-	-	23,475
	<u>72,890</u>	<u>72,890</u>	<u>34,875</u>

## 6 Other expenditure

	Unrestricted	Total	Total
	£	2022	2021
	£	£	£
Bank loan and overdraft interest payable	30,752	30,752	-
Employee costs	61,705	61,705	52,338
Motor and travel costs	13,609	13,609	2,825
Premises costs	26,280	26,280	29,348
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	32,403	32,403	35,101
General administrative costs	18,129	18,129	52,862
Legal and professional costs	6,776	6,776	8,890
	<u>189,654</u>	<u>189,654</u>	<u>181,364</u>
7 Net (expenditure)/income before transfers	2022		2021
	£		£
	(5,523)		65,219
	2022		2021
	£		£
This is stated after charging:			
Depreciation of owned fixed assets	32,403		35,101
8 Staff costs	2022		2021
	£		£
Salaries and wages	58,518		52,338
Pension costs	3,187		-
	<u>61,705</u>		<u>52,338</u>

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

9 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost or revaluation			
At 1 January 2022	1,213,142	200,072	1,413,214
Additions	15,230	13,689	28,919
At 31 December 2022	<u>1,228,372</u>	<u>213,761</u>	<u>1,442,133</u>
Depreciation and impairment			
At 1 January 2022	109,448	111,400	220,848
Depreciation charge for the year	15,922	16,481	32,403
At 31 December 2022	<u>125,370</u>	<u>127,881</u>	<u>253,251</u>
Net book values			
At 31 December 2022	<u>1,103,002</u>	<u>85,880</u>	<u>1,188,882</u>
At 31 December 2021	<u>1,103,694</u>	<u>88,672</u>	<u>1,192,366</u>

10 Debtors

	2022 £	2021 £
Other debtors	92,246	92,913
	<u>92,246</u>	<u>92,913</u>

11 Creditors:

amounts falling due within one year

	2022 £	2021 £
Other creditors	5,576	-
Accruals	1,001	1,000
	<u>6,577</u>	<u>1,000</u>

12 Creditors:

amounts falling due after more than one year

	2022 £	2021 £
Bank loan	613,563	645,628
	<u>613,563</u>	<u>645,628</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,188,882	1,188,882
Net current assets	143,520	143,520
Creditors due in more than one year and provisions	(613,563)	(613,563)
	<u>718,839</u>	<u>718,839</u>

**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL (CPMI)**

England & Wales - Charity number 1048371

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# Accounts

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**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**  
**Trustees' Report and Financial Statements for**  
**the Year Ended**  
**31 December 2021**

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Financial Statements

Year ended 31 December 2021

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Statement of financial position	7
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Detailed statement of financial activities	16

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report

Year ended 31 December 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

### Reference and administrative details

Registered charity name	CHRIST PEOPLE'S MINISTRIES INTERNATIONAL
Charity registration number	1048371
Principal office	1-6 Parchmore Place Thornton Heath SURREY CR7 8LX

### The trustees

Pastor Mrs M Immanuel Belinda Akinbode	Secretary
Pastor Ovie Immanuel Esther Opoku	Treasurer

Independent examiner Joshua Efue FCCA

Bankers  
Lloyds Bank Plc  
69-73 Borough High Street  
LONDON  
SE4 2PD

Barclays Bank Plc  
LEICESTERSHIRE  
LE87 2BB

### Structure, governance and management

#### Governing Document

The governing document consists of a constitution adopted on 2nd July 1995 and registered by the Charity Commission.

#### Aims and purposes

The Trustees have the responsibility of running the Charity and promoting its values in line with its Charitable Objects, which are as follows:

The advancement of the Christian Faith primary in Thornton Heath, Borough of Croydon and also throughout United Kingdom and the rest of the World. This will be done by all means consistent with the teaching and support of individuals, agencies and other charitable organisations involved in Community development and Christian Missionary work towards the relief of poverty , emotional and other social needs.

#### Appointment of trustees

Trustees are nominated by the church elders. In appointing trustees consideration is given to individuals who have adequate experience in running organised youth groups , training and education and community outreach.

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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## Objectives and activities

**Pastoral Care** - The Trustees are committed to carrying out a pastoral needs analysis with a view to identify individuals who are in hardship and in need of pastoral care. The Charity responds by providing financial help, prayers and counselling. Such assistance is offered without any discrimination or prejudice.

**Spirituality** - This is provided in the Christian context through Prayers, Worship and the study of the Scripture. The Church provides an environment for parishioners to develop their faith and trust in Jesus Christ.

**Educational/Training** - In line with its charitable objects, the Trustees arrange weekly services in local communities for people of different persuasions, classes, cultures and race to learn about the Christian Faith.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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### Achievements and performance

The following below is a summary of key achievements and performance this year. Although COVID-19 Lockdown restrictions were lifted, caution was taken, and activities did not immediately commence. Some of the church activities were placed on hold such as the women's yearly retreat and the Parent and baby Group.

1. The trustees continue to act on its commitments to building positive and lasting links within the local community. A task force put in place to support families impacted by the COVID-19 in areas such as unemployment, isolation and a rise in mental health issues continued to reach out to identified families. However, some minor changes were made as the lockdown was fully lifted;

Food parcels were no longer delivered to homes, but made available for collection at the church.

Families continue to be able to call a dedicated phone line to access emotional support, counselling and prayers.

Agencies continued to signpost families in need to the church for support.

Families that we made contact with were given information to access our church services via live streaming should they wish to.

2. The youth ministry is aimed at young people in secondary school and is split into two groups; aged 11-14 and aged 15-18. This ensures that teachings and activities are tailored appropriately to the relevant age groups. The Youth Ministry Service moved from online service to face to face services. Whilst some of the older youth went off to university, the ministry were joined by new youths who were of secondary school age. The Youth Ministry also hold prayer sessions on Saturday evenings where the youth are encouraged to share their concerns and pray about them.

3. The church's younger children (under 11's) continue to grow, and developmental / teaching plans aimed at the different spectrum of age groups continue to be positive and successful. The children Sunday services have also moved back from online to face to face classes.

4. The church continues to run a weekly bible study in the evenings. This is an opportunity for existing church members and locals in the community to fully explore and ask in depth questions about the bible. The sessions are led by ministers who are members and teachers within the church.

5. The senior and associate pastor continues to carry out regular counselling by phone to families who have reached out for emotional support. Non-church members can also access this service.

6. The Men and Women Ministries continue to meet via online platforms to fellowship, pray share experiences, encourage and build up one another.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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### Achievements and performance *(continued)*

#### Financial review

The income of the Church is derived predominantly from donations by the members. Total receipts on unrestricted funds amounted to £281,458 (2020:£256,827).

#### Plans for future periods

1. Christmas hamper giveaways to the homeless with the community.
2. A yearly Christian camping trip for the youth aged 11-18.
3. Men's retreat similar to that of the women's.

The trustees' annual report was approved on 15 November 2022 and signed on behalf of the board of trustees by:

Belinda Akinbode  
Secretary

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Independent Examiner's Report to the Trustees of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Year ended 31 December 2021

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I report to the trustees on my examination of the financial statements of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL ('the charity') for the year ended 31 December 2021.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 the Association of Chartered Certified Accountants, 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 charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

Joshua Efue FCCA  
Independent Examiner

Joshua Efue & Co  
Chartered Certified Accountants  
Unit 16, Brockley Cross Business Centre  
96 Endwell Road  
LONDON  
SE4 2PD

16 November 2022

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Statement of Financial Activities

Year ended 31 December 2021

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		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	260,033	260,033	223,466
Other trading activities	5	21,419	21,419	33,325
Investment income	6	6	6	36
<b>Total income</b>		<u>281,458</u>	<u>281,458</u>	<u>256,827</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	181,364	181,364	173,996
Expenditure on charitable activities	8,9	34,875	34,875	28,042
<b>Total expenditure</b>		<u>216,239</u>	<u>216,239</u>	<u>202,038</u>
<b>Net income and net movement in funds</b>		<u>65,219</u>	<u>65,219</u>	<u>54,789</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		659,143	659,143	604,354
<b>Total funds carried forward</b>		<u>724,362</u>	<u>724,362</u>	<u>659,143</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 8 to 14 form part of these financial statements.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Statement of Financial Position

31 December 2021

---

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	14	1,192,366	1,216,717
<b>Current assets</b>			
Debtors	15	92,913	77,913
Cash at bank and in hand		<u>85,711</u>	<u>48,975</u>
		178,624	126,888
<b>Creditors: amounts falling due within one year</b>	16	<u>1,000</u>	<u>2,000</u>
<b>Net current assets</b>		<u>177,624</u>	<u>124,888</u>
<b>Total assets less current liabilities</b>		1,369,990	1,341,605
<b>Creditors: amounts falling due after more than one year</b>	17	<u>645,628</u>	<u>682,462</u>
<b>Net assets</b>		<u><u>724,362</u></u>	<u><u>659,143</u></u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>724,362</u>	<u>659,143</u>
<b>Total charity funds</b>	18	<u><u>724,362</u></u>	<u><u>659,143</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 15 November 2022, and are signed on behalf of the board by:

**Esther Opoku**  
Treasurer

---

The notes on pages 8 to 14 form part of these financial statements.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements

Year ended 31 December 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1-6 The Mews, 92A Parchmore Place, Thornton Heath, SURREY, CR7 8LX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

Based on the forecast and projections and performance of the Charity, the Board of Trustees is of the opinion the CPMI has adequate resources to continue in operational existence for the foreseeable future.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	18% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2021

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	150,094	150,094	152,398	152,398
Give As Ye Earn	44,974	44,974	30,813	30,813
Tax Gift Aid Claim	43,947	43,947	40,255	40,255
Job Retention Scheme	21,018	21,018	—	—
	<u>260,033</u>	<u>260,033</u>	<u>223,466</u>	<u>223,466</u>

#### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rental income	<u>21,419</u>	<u>21,419</u>	<u>33,325</u>	<u>33,325</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>6</u>	<u>6</u>	<u>36</u>	<u>36</u>

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies	172,670	172,670	173,996	173,996
Costs of raising donations and legacies	8,694	8,694	—	—
	<u>181,364</u>	<u>181,364</u>	<u>173,996</u>	<u>173,996</u>

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 8. Expenditure on charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable Donations	11,400	11,400	6,179	6,179
Support costs	23,475	23,475	21,863	21,863
	<u>34,875</u>	<u>34,875</u>	<u>28,042</u>	<u>28,042</u>

### 9. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable Donations	11,400	–	11,400	6,179
Governance costs	–	23,475	23,475	21,863
	<u>11,400</u>	<u>23,475</u>	<u>34,875</u>	<u>28,042</u>

### 10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>35,101</u>	<u>37,014</u>

### 11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>52,338</u>	<u>51,238</u>

The average head count of employees during the year was 3 (2020: 3).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £52,338 (2020:£51,238).

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2021

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#### 13. Trustee remuneration and expenses

The Trustee Pastor Mary Immanuel received a salary of £27,418

#### 14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2021	1,213,142	189,322	1,402,464
Additions	–	10,750	10,750
<b>At 31 December 2021</b>	<u>1,213,142</u>	<u>200,072</u>	<u>1,413,214</u>
<b>Depreciation</b>			
At 1 January 2021	93,812	91,935	185,747
Charge for the year	15,636	19,465	35,101
<b>At 31 December 2021</b>	<u>109,448</u>	<u>111,400</u>	<u>220,848</u>
<b>Carrying amount</b>			
<b>At 31 December 2021</b>	<u>1,103,694</u>	<u>88,672</u>	<u>1,192,366</u>
At 31 December 2020	<u>1,119,330</u>	<u>97,387</u>	<u>1,216,717</u>

#### 15. Debtors

	2021 £	2020 £
Other debtors	<u>92,913</u>	<u>77,913</u>

#### 16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	–	1,000
Accruals and deferred income	1,000	1,000
	<u>1,000</u>	<u>2,000</u>

#### 17. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	709,228	758,562
Payments received on account	(63,600)	(76,100)
	<u>645,628</u>	<u>682,462</u>

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

---

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>659,143</u>	<u>281,458</u>	<u>(216,239)</u>	<u>724,362</u>

	At 1 January 2020	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>604,354</u>	<u>256,827</u>	<u>(202,038)</u>	<u>659,143</u>

# **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

## **Management Information**

**Year ended 31 December 2021**

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**The following pages do not form part of the financial statements.**

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Detailed Statement of Financial Activities

Year ended 31 December 2021

---

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	150,094	152,398
Give As Ye Earn	44,974	30,813
Tax Gift Aid Claim	43,947	40,255
Job Retention Scheme	21,018	—
	<u>260,033</u>	<u>223,466</u>
<b>Other trading activities</b>		
Rental income	<u>21,419</u>	<u>33,325</u>
<b>Investment income</b>		
Bank interest receivable	<u>6</u>	<u>36</u>
<b>Total income</b>	<u>281,458</u>	<u>256,827</u>

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

---

	2021	2020
	£	£
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	52,338	51,238
Rent	2,790	2,797
Rates and water	4,324	4,841
Light and heat	3,636	1,338
Repairs and maintenance	13,479	19,381
Insurance	3,013	2,924
Motor vehicle expenses	1,785	2,435
Travel costs	1,040	–
Legal and professional fees	8,890	10,782
Telephone	1,694	4,603
Website hosting and fire safety costs	3,682	302
Depreciation	35,101	37,014
Waste management cost	1,734	–
Security camera and stationery	3,385	945
Church conferences and training	1,133	2,320
Benevolent expenses	43,340	29,763
Membership subscriptions	–	3,313
	<u>181,364</u>	<u>173,996</u>
<b>Expenditure on charitable activities</b>		
Legal and professional fees	3,041	1,343
Charitable Donations	11,400	6,179
Bank charges	–	86
Loan interest		
	<u>20,434</u>	<u>20,434</u>
	<u>34,875</u>	<u>28,042</u>
<b>Total expenditure</b>	<u>216,239</u>	<u>202,038</u>
<b>Net income</b>	<u>65,219</u>	<u>54,789</u>

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**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL (CPMI)**

England & Wales - Charity number 1048371

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# Accounts

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**CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**  
**Trustees' Report and Financial Statements for**  
**the Year Ended**  
**31 December 2020**

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Financial Statements

Year ended 31 December 2020

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Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	16

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report

Year ended 31 December 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

### Reference and administrative details

<b>Registered charity name</b>	<b>CHRIST PEOPLE'S MINISTRIES INTERNATIONAL</b>
<b>Charity registration number</b>	1048371
<b>Principal office</b>	1-6 Parchmore Place Thornton Heath SURREY CR7 8LX

### The trustees

Pastor Mrs M Immanuel Belinda Akinbode	Secretary
Pastor Ovie Immanuel Esther Opoku	Treasurer

### Structure, governance and management

#### Governing Document

The governing document consists of a constitution adopted on 2nd July 1995 and registered by the Charity Commission.

#### Aims and purposes

The Trustees have the responsibility of running the Charity and promoting its values in line with its Charitable Objects, which are as follows:

The advancement of the Christian Faith primary in Thornton Heath, Borough of Croydon and also throughout United Kingdom and the rest of the World. This will be done by all means consistent with the teaching and support of individuals, agencies and other charitable organisations involved in Community development and Christian Missionary work towards the relief of poverty , emotional and other social needs.

#### Appointment of trustees

Trustees are nominated by the church elders. In appointing trustees consideration is given to individuals who have adequate experience in running organised youth groups, training and education and community outreach.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

---

### Objectives and activities

Pastoral Care - The Trustees are committed to carrying out a pastoral needs analysis with a view to identify individuals who are in hardship and in need of pastoral care. The Charity responds by providing financial help, prayers and counselling. Such assistance is offered without any discrimination or prejudice.

Spirituality - This is provided in the Christian context through Prayers, Worship and the study of the Scripture. The Church provides an environment for parishioners to develop their faith and trust in Jesus Christ.

Educational/Training - In line with its charitable objects, the Trustees arrange weekly services in local communities for people of different persuasions, classes, cultures and race to learn about the Christian Faith.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

---

### Achievements and performance

The following below is a summary of key achievements and performance this year. However, it is worth noting that COVID-19 pandemic has had a big impact on the church activities, and CPMI's performance this year. The lockdown and social distancing meant that face to face programs including the Parent and baby group and yearly retreat were cancelled.

1. The trustees continue to act on its commitments to building positive and lasting links within the local community. There was recognition that the COVID-19 pandemic has led to unemployment, isolation and a rise in mental health issues. A taskforce was created to reach out to the local community and the following services were provided:

- Food parcels which were delivered to self-isolating households and the elderly. Food parcels could also be collected at the church by families in need.
- Families were able to call a dedicated phone line to access emotional support, counselling and prayers.
- Agencies we had formed linked with were able to call to link us with families that they felt would benefit from our services.
- Families that we made contact with were given information to access our church services via live streaming should they wish to.

2. The Youth Ministry has maintained its steady growth of core members that attend the Sunday Youth Service. The youth ministry is aimed at young people in secondary school and is split into two groups; aged 11-14 and aged 15-18. This ensures that teachings and activities are tailored appropriately to the relevant age groups. The Youth Sunday Service presently takes place online. The Youth Ministry also hold prayer sessions on Saturday evenings where the youth are encouraged to share their concerns and pray about them.

3. The church's younger children (under 11's) continue to grow, and developmental /teaching plans aimed at the different spectrum of age groups continue to be positive and successful. The children Sunday services presently take place online.

4. The Church's yearly retreat program which commenced 5 years ago was cancelled due to the COVID-19 pandemic.

5. The church continues to run a weekly bible study in the evenings online, this is an opportunity for existing church members and locals in the community to fully explore and ask in depth questions about the bible. The sessions are led by ministers who are members and teachers within the church.

6. The senior and associate pastor continues to carry out regular counselling by phone to families who have reached out for emotional support. Non-church members can also access this service.

7. The Men and Women Ministries continue to meet via online platforms to fellowship, pray share experiences, encourage and build up one another.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

---

### Financial review

The income of the Church is derived predominantly from donations by the members. Total receipts on unrestricted funds amounted to £256,827 (2019: £283,277).

### Plans for future periods

1. Christmas hamper giveaways to the homeless with the community.
2. A yearly Christian camping trip for the youth aged 11-18.
3. Men's retreat similar to that of the women's.

The trustees' annual report was approved on 25 February 2022 and signed on behalf of the board of trustees by:

**Belinda Akinbode**  
**Secretary**

# **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

## **Independent Examiner's Report to the Trustees of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

**Year ended 31 December 2020**

---

I report to the trustees on my examination of the financial statements of CHRIST PEOPLE'S MINISTRIES INTERNATIONAL ('the charity') for the year ended 31 December 2020.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 the Association of Chartered Certified Accountants, 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 charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

**Joshua Efue FCCA  
Independent Examiner**

**Joshua Efue & Co  
Chartered Certified Accountants  
Unit 16, Brockley Cross Business Centre  
96 Endwell Road  
LONDON  
SE4 2PD**

**02 March 2022**

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Statement of Financial Activities

Year ended 31 December 2020

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		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	223,466	223,466	235,993
Other trading activities	5	33,325	33,325	47,167
Investment income	6	36	36	117
<b>Total income</b>		<u>256,827</u>	<u>256,827</u>	<u>283,277</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	180,175	180,175	178,454
Expenditure on charitable activities	8,9	21,862	21,862	21,817
<b>Total expenditure</b>		<u>202,037</u>	<u>202,037</u>	<u>200,271</u>
<b>Net income and net movement in funds</b>		<u>54,790</u>	<u>54,790</u>	<u>83,006</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		604,354	604,354	615,676
<b>Total funds carried forward</b>		<u>659,143</u>	<u>659,143</u>	<u>698,682</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 8 to 14 form part of these financial statements.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Statement of Financial Position

31 December 2020

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	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	14	1,216,717	1,223,961
<b>Current assets</b>			
Debtors	15	77,913	379,068
Cash at bank and in hand		48,975	54,823
		<u>126,888</u>	<u>433,891</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>2,000</u>	<u>1,000</u>
<b>Net current assets</b>		<u>124,888</u>	<u>432,891</u>
<b>Total assets less current liabilities</b>		1,341,605	1,656,852
<b>Creditors: amounts falling due after more than one year</b>	17	<u>682,462</u>	<u>958,170</u>
<b>Net assets</b>		<u>659,143</u>	<u>698,682</u>
<b>Funds of the charity</b>			
Unrestricted funds		659,143	698,682
<b>Total charity funds</b>	18	<u>659,143</u>	<u>698,682</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 February 2022, and are signed on behalf of the board by:

**Esther Opoku**  
Treasurer

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The notes on pages 8 to 14 form part of these financial statements.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements

Year ended 31 December 2020

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1-6 The Mews, 92A Parchmore Place, Thornton Heath, SURREY, CR7 8LX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

Based on the forecast and projections and performance of the Charity, the Board of Trustees is of the opinion the CPMI has adequate resources to continue in operational existence for the foreseeable future.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	18% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	152,398	152,398	163,267	163,267
Give As Ye Earn	30,813	30,813	40,460	40,460
Tax Gift Aid Claim	40,255	40,255	32,266	32,266
	<u>223,466</u>	<u>223,466</u>	<u>235,993</u>	<u>235,993</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Rental income	<u>33,325</u>	<u>33,325</u>	<u>47,167</u>	<u>47,167</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>36</u>	<u>36</u>	<u>117</u>	<u>117</u>

### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies	<u>180,175</u>	<u>180,175</u>	<u>178,454</u>	<u>178,454</u>

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Support costs	<u>21,862</u>	<u>21,862</u>	<u>21,817</u>	<u>21,817</u>

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 9. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	£	2020	2019
		£	£
Governance costs	21,862	21,862	21,817

### 10. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	37,014	35,171

### 11. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,000	1,000

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	51,238	55,146

The average head count of employees during the year was 3 (2019: 3).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £51,238 (2019:£55,145).

### 13. Trustee remuneration and expenses

The Trustee Pastor Mary Immanuel received a salary of £27,418.

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2020	1,213,142	159,552	1,372,694
Additions	–	29,770	29,770
<b>At 31 December 2020</b>	<b>1,213,142</b>	<b>189,322</b>	<b>1,402,464</b>
<b>Depreciation</b>			
At 1 January 2020	78,176	70,557	148,733
Charge for the year	15,636	21,378	37,014
<b>At 31 December 2020</b>	<b>93,812</b>	<b>91,935</b>	<b>185,747</b>
<b>Carrying amount</b>			
<b>At 31 December 2020</b>	<b>1,119,330</b>	<b>97,387</b>	<b>1,216,717</b>
At 31 December 2019	1,134,966	88,995	1,223,961

### 15. Debtors

	2020 £	2019 £
Other debtors	77,913	379,068

### 16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,000	–
Accruals	1,000	1,000
	<u>2,000</u>	<u>1,000</u>

### 17. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Bank loans	758,562	1,021,770
Loan repayments	(76,100)	(63,600)
	<u>682,462</u>	<u>958,170</u>

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>604,354</u>	<u>256,827</u>	<u>(202,038)</u>	<u>659,143</u>

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	<u>615,676</u>	<u>283,277</u>	<u>(200,271)</u>	<u>698,682</u>

# **CHRIST PEOPLE'S MINISTRIES INTERNATIONAL**

## **Management Information**

**Year ended 31 December 2020**

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**The following pages do not form part of the financial statements.**

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Detailed Statement of Financial Activities

Year ended 31 December 2020

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	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	152,398	163,267
Give As Ye Earn	30,813	40,460
Tax Gift Aid Claim	40,255	32,266
	<u>223,466</u>	<u>235,993</u>
<b>Other trading activities</b>		
Rental income	<u>33,325</u>	<u>47,167</u>
<b>Investment income</b>		
Bank interest receivable	<u>36</u>	<u>117</u>
<b>Total income</b>	<u>256,827</u>	<u>283,277</u>

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# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

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	2020 £	2019 £
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	51,238	55,146
Rent	2,797	1,051
Rates and water	4,841	5,346
Light and heat	1,338	1,309
Repairs and maintenance	19,381	16,767
Insurance	2,924	2,779
Motor vehicle expenses	2,435	2,460
Travel costs	–	115
Legal and professional fees	10,782	9,895
Telephone	4,603	5,525
Website hosting	302	755
Depreciation	37,014	35,171
Charitable Donations	6,179	17,890
Stationery	945	597
Church Conferences and training	2,320	2,434
Benevolent expenses	29,763	18,131
Membership Subscriptions	3,313	3,083
	<u>180,175</u>	<u>178,454</u>
<b>Expenditure on charitable activities</b>		
Legal and professional fees	1,343	1,200
Bank Charges	86	183
Loan interest	20,434	20,434
	<u>21,863</u>	<u>21,817</u>
<b>Total expenditure</b>	<u>202,038</u>	<u>200,271</u>
<b>Net income</b>	<u>54,789</u>	<u>83,006</u>

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