

**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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# 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**

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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 2020**

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### **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**

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### **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**

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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 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

		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.

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

	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

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

### 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>

# CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

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

Year ended 31 December 2020

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

	Support costs	Total funds 2020	Total fund 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
	<b>2,000</b>	<b>1,000</b>

### 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)
	<b>682,462</b>	<b>958,170</b>

# 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

	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>