

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

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Trustees' Annual Report

Year ended 31 December 2021

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 Pastor Ovie Immanuel Esther Opoku	Secretary 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.

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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

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

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

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

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
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
Total income		<u>281,458</u>	<u>281,458</u>	<u>256,827</u>
Expenditure				
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
Total expenditure		<u>216,239</u>	<u>216,239</u>	<u>202,038</u>
Net income and net movement in funds		<u>65,219</u>	<u>65,219</u>	<u>54,789</u>
Reconciliation of funds				
Total funds brought forward		659,143	659,143	604,354
Total funds carried forward		<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.

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

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

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

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

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 £
Donations				
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	<u>8,694</u>	<u>8,694</u>	<u>—</u>	<u>—</u>
	<u>181,364</u>	<u>181,364</u>	<u>173,996</u>	<u>173,996</u>

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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).

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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

15. Debtors

	2021 £	2020 £
Other debtors	92,913	77,913

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	—	1,000
Accruals and deferred income	1,000	1,000
	1,000	2,000

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)
	645,628	682,462

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

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 £
Income and endowments		
Donations and legacies		
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>
 Other trading activities		
Rental income	<u>21,419</u>	<u>33,325</u>
 Investment income		
Bank interest receivable	<u>6</u>	<u>36</u>
 Total income	<u>281,458</u>	<u>256,827</u>

CHRIST PEOPLE'S MINISTRIES INTERNATIONAL

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies		
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>
Expenditure on charitable activities		
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>
Total expenditure	<u>216,239</u>	<u>202,038</u>
Net income	<u>65,219</u>	<u>54,789</u>