

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Charity No. 1118094

Company No. 04777282

Trustees' Report and Unaudited Accounts

31 May 2021

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 May 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04777282

Charity No. 1118094

#### Principal Office

1st Floor  
Richmond House  
11 Richmond Grove  
Manxhester  
M13 0LN  
Registered Office

1ST FLOOR  
RICHMOND HOUSE  
11 RICHMOND GROVE  
MANCHESTER  
M13 0LN

#### Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. ACQUAH  
E. AKYEA MENSAH  
S. BOTCHWEY  
C. KWAKU-ODOI  
S. SIBANDA

#### Directors of Corporate Trustees

|                        |                    |                            |
|------------------------|--------------------|----------------------------|
| Rev Charles Kwaku-Odoi | Mr Joseph Acquah   | Bishop Edmund Akyea-Mensah |
| Miss Sensile Sibanda   | Ms Sandra Botchwey |                            |

#### Accountants

RAK ACCOUNTING SOLUTIONS LIMITED  
11 Louvaine Close  
Abbey Hey  
Manchester  
M16 8SJ

Bankers  
HSBC Bank PLC  
11 Stamford New Road

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are for public benefit

1. To advance the Christian faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit; 2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods, or services of any kind, including the provision of counselling and support in such parts of the United Kingdom and the world as the trustees from time to time may think fit; and 3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

We held regular weekly Bible studies and worship services. Members and the general public had access to our regular meetings on: Tuesdays – Prayer Line – 20:00-21:00hrs, Wednesdays – Prayer Meeting – 19:30-21:00hrs 2100hrs . Fridays – Weekday Service – 1930-21:00hrs 2130hrs, Sundays – 0930-1230hrs

There were a number of outreach events undertaken during the last year to spread the good news and share the love of Jesus Christ.

**Covid-19 Response :** As a church, before the pandemic we had been proactive in responding to the needs of our local community in partnership with other local churches, mainly Victoria Park Fellowship and Nazarene Church Longsight using the foodbank as an anchor. When the pandemic struck in March 2020 and lockdown was announced, we had meet with partners to decide how we could collectively respond. As the occasion demanded, thanks to our volunteers we expanded our services including delivery of food parcels by a dedicated team of volunteers. This is captured in the foodbank report which appears before the finance section.

**Training & People Development :** We held a number of leadership training sessions aimed at equipping Elders, Diaconate, Heads of Department as well as those aspiring to be leaders. Members were offered advice and guidance to enhance their career prospects through one- to-one coaching.

**Community Connection Programme:** CPCMI is a multinational church with over 15 nationalities with a real heart for the local community organising events and activities aimed at building community resilience and fostering good neighbourliness. Below are a range of initiatives that benefits the wider community.

**Community Engagement :** We are proud of being actively engaged with the Civic life of Manchester and supporting other minority churches to do likewise. Our vision is to serve our local communities in partnership with local agencies and statutory bodies through our Community Connection Programme. Our values are underpinned by our Christian faith, but our activities and services can be accessed by people of all faiths and none. We have worked in partnership with other local churches

**Transformation Community Resource Centre :** We continue to provide space for local groups and residents for meetings, workshops and conferences. We host a number of small organisations that use our premises for hot-desking and as a registered address. We currently home for Manchester South Street Pastors, Cancer Care Diaspora, Caribbean & African Health Network Greater Manchester CIC. IT Cafe The IT Café is accessible to local residents for general browsing and job searches and application. The Café has printing facilities and a Sessional Worker who supports service users with acquiring or improving their IT skills. This runs during Foodbank sessions to benefit our service users and also by appointment at different times.

Ardwick & Longsight Foodbank : Our Foodbank is run with dedicated volunteers from Victoria Park Christian Fellowship and regular food donations from Nazarene Church Longsight to assist the needy and vulnerable in our community. Our Foodbank is opened twice a week on Mondays (1300- 1500hrs) and Thursdays (1400-1600hrs). We operate this in partnership with the Manchester Central Foodbank. We take referrals from local groups, organisations or statutory agencies including Manchester City Council, Probation Service, and Greater Manchester Police. Ardwick & Longsight Foodbank remains an independent foodbank.

Grace Loaves & Fishes: Since February 2016, our partnership with Tesco through the Fareshare Food Cloud scheme has gone from one store to nine. We receive surplus bakery, vegetables and groceries that we redistributed during Foodbank sessions and to hostels and other churches in Ardwick, Longsight, Ancoats, Clayton, Didsbury and Salford.

iProgress Work Club: iProgress runs on Tuesday mornings helping local residents who are unemployed with CV writing, online job applications completion, interview skills and support to start self-employment. We are pleased to have been funded by the European Social Fund through the Skills and Funding Agency via the Worker's Education Association. Volunteering Scheme: We create opportunities for people to volunteer with any of our projects or rightly refer them to other organisations depending on their interests and skills set. We are currently in consultation with key contacts within the African community about developing a BME Volunteering Project.

Refurbishment of Transformation Community Resource Centre (TCRC): We have plans to improve the energy efficiency on the premises as well as the aesthetics. This is in furtherance of our goal of a green community hub that is welcoming to local residents and other groups/organisations. TCRC provides local meeting spaces and opportunity for information sharing as well as training and workshops.

## FINANCIAL REVIEW

In promoting Christian faith, the church has managed to generate a total income of £139,984 (2020 £94,411) through holding regular weekly meetings, conferences and joint conferences with other churches. We received grants from The National Lottery Community Fund and Forever Manchester to support our Community Connection Programme as the COVID-19 pandemic peaked. These grants were duly used to deliver activities of the Ardwick & Longsight Foodbank as we began to experience a surge in food parcels request. Voluntary income totalled £42,797 (2020: £67851) and has been achieved through the efforts of the spiritual leadership of the church. Total grants of twenty-six thousand five hundred and sixty (£88,157) pounds (2020: £24,800) was received from The National Lottery Community Fund, Forever Manchester and Manchester Wellbeing Fund.

The charity also benefited from the Government Covid 19 Job Retention Scheme. An amount of £9,030 (2020 £1760) was received during the year under review.

It is the Trustees objective to build up sufficient reserves to cover three month's recurrent expenditure.

## PLANS FOR FUTURE PERIODS

In furtherance of the gospel and providing pastoral care, we will continue to improve our operations and activities as above in furtherance of the objects of the church. This includes organising conferences and seminars, to promote the Christian faith, singles Retreat, married couples' dinner and regular leadership training. We intend to organise a social day trip to Scarborough in August to further strengthen the bond of our members. We will continue to offer welfare support to individuals within our congregation and the local community at large. The Community Connection Programme - We will continue with our plans to develop Transformation Community Resource Centre and the community projects we are currently running. We will continue to develop and create volunteering opportunities and engaging with our local community, statutory agencies and enhancing good working relationship with key stakeholders in the local community. The community hall will remain available to community groups and local organisations for meetings, conferences training and events.

local community, statutory agencies and enhancing good working relationship with key stakeholders in the local community. The community hall will remain available to community groups and local organisations for meetings, conferences training and events.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Command Prayer Centre Ministries International is a registered charity and is governed by the trust deed dated 12th August 2006

The charity is governed by the trust deed, which states the appointment of new trustees is at the discretion of the spiritual leadership of the church.

Directors / Trustees meetings are held bi-monthly to review legal & financial strategy and financial performance, but regular contact is maintained in between meetings to monitor the organisational priorities, cashflow, legal / HR procedures and general governance issues. The Directors / Trustees work together with the Eldership of the Church, which comprises the following as of 31 May 2020 who meet at least 10 times a year as a team:

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

C. KWAKU-ODOI

Trustee

31 March 2022

Independent Examiner's Report to the trustees of COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

I report to the charity trustees on my examination of the accounts of COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL for the year ended 31 May 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 accounts 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

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 that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (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 accounts to be reached.

NII OTU QUAYE  
FCCA FFA/FIPA  
RAK ACCOUNTING SOLUTIONS LIMITED  
11 Louvaine Close  
Abbey Hey  
Manchester

M16 8SJ  
31 March 2022

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Statement of Financial Activities

for the year ended 31 May 2021

|  |       | Unrestricted<br>funds<br>2021<br>£ | Total funds<br>2021<br>£ | Total funds<br>2020<br>£ |
|--|-------|------------------------------------|--------------------------|--------------------------|
|  | Notes |                                    |                          |                          |
| Income and endowments from:                          |       |                                    |                          |                          |
| Donations and legacies                               | 3     | 34,047                             | 34,047                   | 51,341                   |
| Other trading activities                             | 4     | 8,750                              | 8,750                    | 1,300                    |
| Other  | 5     | 97,187                             | 97,187                   | 41,770                   |
| Total  |       | 139,984                            | 139,984                  | 94,411                   |
| Expenditure on:                                      |       |                                    |                          |                          |
| Raising funds  | 6     | 8,400                              | 8,400                    | 750                      |
| Charitable activities                                | 7     | 76,887                             | 76,887                   | 17,364                   |
| Other  | 8     | 79,748                             | 79,748                   | 64,012                   |
| Total  |       | 165,035                            | 165,035                  | 82,126                   |
| Net gains on investments                             |       | -                                  | -                        | -                        |
| Net (expenditure)/income                             | 9     | (25,051)                           | (25,051)                 | 12,285                   |
| Transfers between funds                              |       | -                                  | -                        | -                        |
| Net (expenditure)/income before other gains/(losses) |       | (25,051)                           | (25,051)                 | 12,285                   |
| Other gains and losses                               |       |                                    |                          |                          |
| Net movement in funds                                |       | (25,051)                           | (25,051)                 | 12,285                   |
| Reconciliation of funds:                             |       |                                    |                          |                          |
| Total funds brought forward                          |       | 27,465                             | 27,465                   | 15,180                   |
| Total funds carried forward                          |       | 2,414                              | 2,414                    | 27,465                   |



COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Summary Income and Expenditure Account

for the year ended 31 May 2021

|  | 2021<br>£       | 2020<br>£ |
|--|-----------------|-----------|
| Income   | 139,984         | -         |
| Gross income for the year                                  | <u>139,984</u>  | <u>-</u>  |
| Expenditure  | 160,308         | -         |
| Depreciation and charges for<br>impairment of fixed assets | 4,727           | -         |
| Total expenditure for the year                             | <u>165,035</u>  | <u>-</u>  |
| Net expenditure before tax for the year                    | (25,051)        | -         |
| Net expenditure for the year                               | <u>(25,051)</u> | <u>-</u>  |

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Balance Sheet

at 31 May 2021

| Company No. 04777282                                    | Notes | 2021<br>£           | 2020<br>£            |
|---|-------|---------------------|----------------------|
| Fixed assets  |       |                     |                      |
| Tangible assets   | 11    | 14,069              | 7,656                |
|   |       | <u>14,069</u>       | <u>7,656</u>         |
| Current assets  |       |                     |                      |
| Debtors   | 12    | 4,132               | 6,813                |
| Cash at bank and in hand                                |       | 14,213              | 49,060               |
|   |       | <u>18,345</u>       | <u>55,873</u>        |
| Creditors: Amount falling due within one year           | 13    | -                   | (6,064)              |
| Net current assets                                      |       | <u>18,345</u>       | <u>49,809</u>        |
| Total assets less current liabilities                   |       | 32,414              | 57,465               |
| Creditors: Amounts falling due after more than one year | 14    | (30,000)            | (30,000)             |
| Net assets excluding pension asset or liability         |       | <u>2,414</u>        | <u>27,465</u>        |
| Total net assets  |       | <u><u>2,414</u></u> | <u><u>27,465</u></u> |
| The funds of the charity                                |       |                     |                      |
| Restricted funds  | 15    |                     |                      |
| Unrestricted funds                                      | 15    |                     |                      |
| General funds   |       | 2,414               | 27,465               |
|   |       | <u>2,414</u>        | <u>27,465</u>        |
| Reserves  | 15    |                     |                      |
| Total funds   |       | <u><u>2,414</u></u> | <u><u>27,465</u></u> |

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 May 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2022

And signed on its behalf by:

C. KWAKU-ODOI

Trustee

31 March 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) 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. |
|-------------------------------------|--|

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.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

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.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### 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 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

|           | Unrestricted  | Total<br>2021 | Total<br>2020 |
|-----------|---------------|---------------|---------------|
|           | £             | £             | £             |
| Donations | 34,047        | 34,047        | 51,341        |
|           | <u>34,047</u> | <u>34,047</u> | <u>51,341</u> |

4 Income from other trading activities

|  | Unrestricted | Total<br>2021 | Total<br>2020 |
|--|--------------|---------------|---------------|
|  | £            | £             | £             |
|  | 8,750        | 8,750         | 1,300         |
|  | <u>8,750</u> | <u>8,750</u>  | <u>1,300</u>  |

5 Other income

|                           | Unrestricted  | Total<br>2021 | Total<br>2020 |
|---------------------------|---------------|---------------|---------------|
|                           | £             | £             | £             |
| Various Grants            | 88,157        | 88,157        | 24,800        |
| HMRC Job Retention Scheme | 9,030         | 9,030         | 1,760         |
|                           | -             | -             | 15,210        |
|                           | <u>97,187</u> | <u>97,187</u> | <u>41,770</u> |

6 Expenditure on raising funds

|                                  | Unrestricted | Total<br>2021 | Total<br>2020 |
|----------------------------------|--------------|---------------|---------------|
|                                  | £            | £             | £             |
| <i>Fundraising trading costs</i> | 8,400        | 8,400         | 750           |
|                                  | <u>8,400</u> | <u>8,400</u>  | <u>750</u>    |

7 Expenditure on charitable activities

|   | Unrestricted  | Total<br>2021 | Total<br>2020 |
|---|---------------|---------------|---------------|
|   | £             | £             | £             |
| <i>Expenditure on charitable activities</i> |               |               |               |
| Rental Income                               | 73,546        | 73,546        | 10,772        |
|   | 3,341         | 3,341         | 6,592         |
| <i>Governance costs</i>                     |               |               |               |
|   | <u>76,887</u> | <u>76,887</u> | <u>17,364</u> |

8 Other expenditure

|   | Unrestricted  | Total         | Total         |
|---|---------------|---------------|---------------|
|   |               | 2021          | 2020          |
|   | £             | £             | £             |
| Employee costs  | 15,830        | 15,830        | 21,000        |
| Motor and travel costs  | 6,175         | 6,175         | 3,235         |
| Premises costs  | 35,721        | 35,721        | 28,176        |
| Amortisation, depreciation,<br>impairment, profit/loss on<br>disposal of fixed assets | 4,727         | 4,727         | 4,282         |
| General administrative costs  | 5,633         | 5,633         | 5,235         |
| Legal and professional costs  | 11,662        | 11,662        | 2,084         |
|   | <u>79,748</u> | <u>79,748</u> | <u>64,012</u> |

9 Net (expenditure)/income before transfers

|                                    | 2021  | 2020  |
|------------------------------------|-------|-------|
|                                    | £     | £     |
| This is stated after charging:     |       |       |
| Depreciation of owned fixed assets | 4,727 | 4,282 |

10 Staff costs

|                    |              |               |
|--------------------|--------------|---------------|
| Salaries and wages | 8,930        | 13,500        |
|                    | <u>8,930</u> | <u>13,500</u> |

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

11 Tangible fixed assets

|                                     | £             | £             | £             |
|-------------------------------------|---------------|---------------|---------------|
| Cost or revaluation                 |               |               |               |
| At 1 June 2020                      | 28,144        | 20,302        | 48,446        |
| Additions                           | -             | 11,140        | 11,140        |
| At 31 May 2021                      | <u>28,144</u> | <u>31,442</u> | <u>59,586</u> |
| Depreciation and<br>impairment      |               |               |               |
| At 1 June 2020                      | 21,288        | 19,502        | 40,790        |
| Depreciation charge for the<br>year | 1,142         | 3,585         | 4,727         |
| At 31 May 2021                      | <u>22,430</u> | <u>23,087</u> | <u>45,517</u> |
| Net book values                     |               |               |               |
| At 31 May 2021                      | <u>5,714</u>  | <u>8,355</u>  | <u>14,069</u> |
| At 31 May 2020                      | <u>6,856</u>  | <u>800</u>    | <u>7,656</u>  |

12 Debtors

|                                | 2021         | 2020         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Other debtors                  | 3,250        | 6,501        |
| Prepayments and accrued income | 882          | 312          |
|                                | <u>4,132</u> | <u>6,813</u> |

Notes to the Accounts

13 Creditors:

amounts falling due within one year

|                 | 2021     | 2020         |
|-----------------|----------|--------------|
|                 | £        | £            |
| Other creditors | -        | 6,064        |
|                 | <u>-</u> | <u>6,064</u> |

14 Creditors:

amounts falling due after more than one year

|                           | 2021          | 2020          |
|---------------------------|---------------|---------------|
|                           | £             | £             |
| Bank loans and overdrafts | 30,000        | 30,000        |
|                           | <u>30,000</u> | <u>30,000</u> |

15 Movement in funds

|                       | At 1 June<br>2020 | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31 May<br>2021<br>£ |
|-----------------------|-------------------|--|----------------------------|------------------------|
| Restricted funds:     |                   |  |                            |                        |
| Unrestricted funds:   |                   |  |                            |                        |
| General funds         | 27,465            | 139,984  | (165,035)                  | 2,414                  |
| Revaluation Reserves: |                   |  |                            |                        |
| Total funds           | <u>27,465</u>     | <u>139,984</u>   | <u>(165,035)</u>           | <u>2,414</u>           |

16 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>£ | Total<br>£   |
|---|----------------------------|--------------|
| Fixed assets  | 14,069                     | 14,069       |
| Net current assets                                    | 18,345                     | 18,345       |
| Creditors due in more than one year and<br>provisions | (30,000)                   | (30,000)     |
|   | <u>2,414</u>               | <u>2,414</u> |



## 17 Reconciliation of net debt

|                           | At 1 June<br>2020<br>£ | Cash flows<br>£ | At 31 May<br>2021<br>£ |
|---------------------------|------------------------|-----------------|------------------------|
| Cash and cash equivalents | 49,060                 | (34,847)        | 14,213                 |
|                           | <u>49,060</u>          | <u>(34,847)</u> | <u>14,213</u>          |
| Bank loans                | (30,000)               | -               | (30,000)               |
|                           | <u>(30,000)</u>        | <u>-</u>        | <u>(30,000)</u>        |
| Net debt                  | <u>19,060</u>          | <u>(34,847)</u> | <u>(15,787)</u>        |

## 18 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Detailed Statement of Financial Activities

for the year ended 31 May 2021

|   | Unrestricted<br>funds<br>2021<br>£ | Total funds<br>2021<br>£ | Total funds<br>2020<br>£ |
|---|------------------------------------|--------------------------|--------------------------|
| Income and endowments from:                   |                                    |                          |                          |
| Donations and legacies                        |                                    |                          |                          |
| Donations                                     | 34,047                             | 34,047                   | 51,341                   |
|   | <u>34,047</u>                      | <u>34,047</u>            | <u>51,341</u>            |
| Other trading activities                      |                                    |                          |                          |
|   | 8,750                              | 8,750                    | 1,300                    |
|   | <u>8,750</u>                       | <u>8,750</u>             | <u>1,300</u>             |
| Other   |                                    |                          |                          |
| Various Grants                                | 88,157                             | 88,157                   | 24,800                   |
| HMRC Job Retention Scheme                     | 9,030                              | 9,030                    | 1,760                    |
|   | -                                  | -                        | 15,210                   |
|   | <u>97,187</u>                      | <u>97,187</u>            | <u>41,770</u>            |
| Total income and endowments                   | 139,984                            | 139,984                  | 94,411                   |
| Expenditure on:                               |                                    |                          |                          |
| Costs of other trading activities             |                                    |                          |                          |
|   | 8,400                              | 8,400                    | 750                      |
|   | <u>8,400</u>                       | <u>8,400</u>             | <u>750</u>               |
| Total of expenditure on raising funds         | 8,400                              | 8,400                    | 750                      |
| Charitable activities                         |                                    |                          |                          |
| Rental Income                                 | 73,546                             | 73,546                   | 10,772                   |
|   | 3,341                              | 3,341                    | 6,592                    |
|   | <u>76,887</u>                      | <u>76,887</u>            | <u>17,364</u>            |
| Total of expenditure on charitable activities | 76,887                             | 76,887                   | 17,364                   |
| Employee costs                                |                                    |                          |                          |
| Salaries/wages                                | 8,930                              | 8,930                    | 13,500                   |
| Temporary staff                               | 6,900                              | 6,900                    | 7,500                    |
|   | <u>15,830</u>                      | <u>15,830</u>            | <u>21,000</u>            |
| Motor and travel costs                        |                                    |                          |                          |
| Vehicles - General costs                      | 1,140                              | 1,140                    | 1,426                    |
| Travel and subsistence                        | 5,035                              | 5,035                    | 1,809                    |
|   | <u>6,175</u>                       | <u>6,175</u>             | <u>3,235</u>             |
| Premises costs                                |                                    |                          |                          |
| Rent  | 28,857                             | 28,857                   | 23,165                   |
| Rates   | 339                                | 339                      | 1,186                    |
| Light, heat and power                         | 2,070                              | 2,070                    | 3,135                    |
| Premises repairs and maintenance              | 4,455                              | 4,455                    | 690                      |

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL  
Detailed Statement of Financial Activities

|   | 35,721   | 35,721   | 28,176 |
|---|----------|----------|--------|
| General administrative costs,<br>including depreciation and<br>amortisation |          |          |        |
| Depreciation of land and<br>buildings                                       | 1,142    | 1,142    | 1,142  |
| Depreciation of   | 3,585    | 3,585    | 3,140  |
| Bank charges  | 5        | 5        | 759    |
| Equipment expensed  | 1,734    | 1,734    | 281    |
| General insurances  | 1,712    | 1,712    | 1,277  |
| Postage and couriers  | 4        | 4        | 20     |
| Stationery and printing   | 200      | 200      | 100    |
| Telephone, fax and broadband  | 1,978    | 1,978    | 2,798  |
|   | 10,360   | 10,360   | 9,517  |
| Legal and professional costs  |          |          |        |
| Audit/Independent examination<br>fees                                       | 400      | 400      | 400    |
| Accountancy and bookkeeping   | 1,014    | 1,014    | 1,432  |
| Consultancy fees  | 10,015   | 10,015   | -      |
| Other legal and professional<br>costs                                       | 233      | 233      | 252    |
|   | 11,662   | 11,662   | 2,084  |
| Total of expenditure of other costs   | 79,748   | 79,748   | 64,012 |
| Total expenditure   | 165,035  | 165,035  | 82,126 |
| Net gains on investments  | -        | -        | -      |
| Net (expenditure)/income  | (25,051) | (25,051) | 12,285 |
| Net (expenditure)/income before<br>other gains/(losses)                     | (25,051) | (25,051) | 12,285 |
| Other Gains   | -        | -        | -      |
| Net movement in funds   | (25,051) | (25,051) | 12,285 |
| Reconciliation of funds:  |          |          |        |
| Total funds brought forward   | 27,465   | 27,465   | 15,180 |
| Total funds carried forward   | 2,414    | 2,414    | 27,465 |