

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Charity No. 1118094

Company No. 04777282

Trustees' Report and Unaudited Accounts

31 May 2022

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL
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COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Trustees Annual Report

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 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04777282

Charity No. 1118094

Principal Office

1st Floor
Richmond House
11 Richmond Grove
Manchester
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. YARTEY
C. KWAKU-ODOI
S. SIBANDA

Directors of Corporate Trustees

Rev Charles Kwaku-Odoi	Mr. Joseph Acquah	Bishop Edmund Akyea-Mensah
Miss Senzile Sibanda	Mrs. Sandra Yartey	

Accountants

RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvaine Close
Manchester
M16 8SJ

Bankers

HSBC Bank PLC
11 Stamford New Road
Altrincham Cheshire
WA14 1BW

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.

The trustees' objectives for each year are determined by reference to the overall objects.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the Charity is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. This states that any person, being a member of the Church who accepts the doctrine of the Church, may be appointed to the board by the members.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Each of the appointed Trustees / Directors draws on specialist and professional advice for their area of responsibility. Each has received training and teaching to help them bring governance and direction to their area of responsibility.

The Trustees / Directors are aware that they are responsible for the training of any new trustee, including awareness of a trustee's responsibilities and the Memorandum and Articles

During the year, the Trustees / Directors have a refreshed training programme.

The induction of the new Trustees / Directors consists of giving them a copy of the company Memorandum and Articles of Association and the CC3 Publication: 'The Essential Trustee, what you need to know'.

Specific training courses are attended by Trustees / Directors & other key personnel in the church throughout the year to help further develop their area of involvement and expertise, e.g., key directors, staff members & volunteers have attended training events in the areas of Safeguarding, Income Generation, Food Hygiene, Child Protection, First Aid, Health & Safety and Fire Safety.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Directors / Trustees of the Charity are as noted on page 1.

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 organizational priorities, cashflow, legal / HR procedures and general governance issues.

The Directors / Trustees work together with the Eldership of the Church, which comprises the following people who meet at least 10 times a year as a team:

Elder Ivy Zormelo and Elder Patience Amartiefio.

In addition to the work done by Elders & Trustees / Directors as detailed above, the Charity seeks to further its aims and objectives by utilising the volunteers capacity (of about 40) in the membership of the Church. They help to facilitate various areas of the activity and vision of the charity as follows.

Areas of Church Life & Volunteer Leaders

Pastoral & Spiritual Oversight: Rt. Rev. Dr. Edmund Akyea-Mensah

Worship & Outreach: Mama Joyce Akyea-Mensah

Administration & Community Projects: Rev Charles Kwaku-Odoi

Finance: Elder Patience Amartefio & Miss Thelma Otoo

Safeguarding Officers - Vulnerable Adults and Children: Elder Patience Amartefio & Rev Charles Kwaku-Odoi

Children Church: Mrs Sandra Yartey

Youth Ministry and Prayer: Rev Emmanuel Allotey-Annan

Ardwick & Longsight Foodbank: Rev Charles Kwaku-Odoi

Building, Equipment & Maintenance: Elder Joseph Acquah,

Conferencing, Health & Safety, IT & Fire Strategy: Miss Sensile Sibanda

Media & Creative Output: Rev Hayford Tuffour and Deacon Richard Aducoffie

The Elders and Trustees meet with various leaders in the church to periodically review various areas of church life and activity. These reviews are key in ensuring that the Charity continues to meet its primary objectives. The Trustees / Directors work together with the Elders and Diaconate in the Church to ensure that these aims and objectives are met throughout the activity of the organisation.

Areas of oversight and governance have continued to be developed this year including the review of key policies such as health and safety policy, fire risk assessment, assets register, child protection and adult safeguarding policies in line with Government guidance or best practice.

The Elders and Trustees set and agree financial budgets for each area of Church life. These are monitored and reviewed each month against cash flow and expenditure management.

REVIEW OF ACTIVITIES

Promotion of the Gospel of Jesus Christ Our Lord and Saviour

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

Fridays – Weekday Service – 19:00-20:30hrs

Sundays – 10:30-12:30hrs

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 Recovery

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 met 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 food bank report

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 Café- 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 (1100- 13:00hrs) and Thursdays (11:00-13:00hrs). 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 £145,427 (2021 £139,984) 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 totaled £85,057 (2021: £42,797) and has been achieved through the efforts of the spiritual leadership of the church. Total grants amounted to £48,550 pounds (2021: £88,157) 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 £2,970 (2021 £9,030) was received during the year under review. Total grants of twenty-six thousand five hundred and sixty (£26,560) pounds (2019: £10,000) was received from The National Lottery Community Fund, and Forever Manchester.

Other revenue generation is rental income from the use of the community hall for meetings, conferences, training, and events, which amounted to sixteen thousand five hundred and ten (£16,510) pounds total from CAHN and Cancer Care Diaspora. We also allow other charities and local communities to use the facility as our support towards their objectives.

RESERVES

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 Anglesey 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.

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 company's 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

Charles Kwaku-odoi

C. KWAKU-ODOI

Trustee

26 February 2023

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

26 February 2023

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Statement of Financial Activities

for the year ended 31 May 2022

		Unrestricted		
		funds	Total funds	Total funds
		2022	2022	2021
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	3	85,057	85,057	34,047
Other trading activities	4	8,850	8,850	8,750
Grant	5	51,520	51,520	97,187
Total		145,427	145,427	139,984
Expenditure on:				
Raising funds	6	1,000	1,000	8,400
Charitable activities	7	77,578	77,578	76,887
Other	8	61,958	61,958	79,748
Total		140,536	140,536	165,032
Net gains on investments		-	-	-
Net (expenditure)/income	9	4,891	4,891	(25,051)
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		4,891	4,891	(25,051)
Other gains and losses				
Net movement in funds		4,891	4,891	(25,051)
Reconciliation of funds:				
Total funds brought forward		2,414	2,414	27,465
Total funds carried forward		7,305	7,305	2,414

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Summary Income and Expenditure Account

for the year ended 31 May 2022

	2022 £	2021 £
Income	145,427	139,984
Gross income for the year	<u>145,427</u>	<u>139,984</u>
Expenditure	135,814	160,308
Depreciation and charges for impairment of fixed assets	4,722	4,722
Total expenditure for the year	<u>140,536</u>	<u>165,035</u>
Net expenditure before tax for the year	4,891	(25,051)
Net expenditure for the year	<u>4,891</u>	<u>(25,051)</u>

COMMAND PRAYER CENTRE MINISTRIES INTERNATIONAL

Balance Sheet

at 31 May 2022

Company No. 04777282	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	26,467	14,068
		<u>26,467</u>	<u>14,068</u>
Current assets			
Debtors	12	4,347	4,147
Cash at bank and in hand		116	14,213
		<u>4,463</u>	<u>18,360</u>
Creditors: Amount falling due within one year	13	(15)	(15)
Net current assets		<u>4,448</u>	<u>18,345</u>
Total assets less current liabilities		<u>30,915</u>	<u>32,413</u>
Creditors: Amounts falling due after more than one year	14	(23,611)	(30,000)
Net assets excluding pension asset or liability		<u>7,304</u>	<u>2,413</u>
Total net assets		<u><u>7,304</u></u>	<u><u>2,413</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		7,304	2,413
		<u>7,304</u>	<u>2,413</u>
Reserves	15		
Total funds		<u><u>7,304</u></u>	<u><u>2,413</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 2022 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 26 Feb. 2023

And signed on its behalf by:

charleskwaku-odoi

C. KWAKU-ODOI

Trustee

26 February 2023

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.

Notes to the Accounts

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.

Notes to the Accounts

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations	85,057	85,057	34,047
	<u>85,057</u>	<u>85,057</u>	<u>34,047</u>

4 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
	8,850	8,850	8,750
	<u>8,850</u>	<u>8,850</u>	<u>8,750</u>

5 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Various Grants	48,550	28,550	88,157
HMRC Job Retention Scheme	2,970	2,970	9,030
	-	-	
	<u>51,520</u>	<u>51,520</u>	<u>97,187</u>

6 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Fundraising trading costs</i>			
	1,000	1,000	8,400
	<u>1,000</u>	<u>1,000</u>	<u>8,400</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Rental Income	73,546	73,546	73,546
	3,341	3,341	3,341
<i>Governance costs</i>			
	<u>76,887</u>	<u>76,887</u>	<u>17,364</u>

Notes to the Accounts

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	6,790	6,790	15,830
Motor and travel costs	5,684	5,684	6,175
Premises costs	35,107	35,107	35,721
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,727	4,727	4,727
General administrative costs	7,110	7,110	5,633
Legal and professional costs	2,540	2,540	11,662
	<u>61,958</u>	<u>61,958</u>	<u>79,748</u>

9 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,727	4,727

10 Staff costs

Salaries and wages	6,790	8,930
	<u>6,790</u>	<u>8,930</u>

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

11 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 June 2021	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 impairment			
At 1 June 2021	21,288	19,502	40,790
Depreciation charge for the year	1,142	3,585	4,727
	<u>22,430</u>	<u>23,087</u>	<u>45,517</u>
Net book values			
At 31 May 2022	5,714	8,355	14,069
At 31 May 2021	<u>6,856</u>	<u>800</u>	<u>7,656</u>

12 Debtors

	2022	2021
	£	£
Other debtors	3,250	3,250
Prepayments and accrued income	1,082	882
	<u>4,252</u>	<u>4,132</u>

Notes to the Accounts

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
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 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 May 2021 £
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 funds £	Total £
Fixed assets	14,069	14,069
Net current assets	18,345	18,345
Creditors due in more than one year and provisions	(30,000)	(30,000)
	<u>2,414</u>	<u>2,414</u>

Notes to the Accounts

17 Reconciliation of net debt

	At 1 June 2020 £	Cash flows £	At 31 May 2021 £
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 funds 2021 £	Total funds 2021 £	Total funds 2020 £
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, including depreciation and amortisation			
Depreciation of land and 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 fees	400	400	400
Accountancy and bookkeeping	1,014	1,014	1,432
Consultancy fees	10,015	10,015	-
Other legal and professional 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 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