

Company Registration Number - 06943370

The Charity Registration Number is :- 1136643

GREAT COMMISSION MINISTRIES

Report and Accounts

31 December 2020

GREAT COMMISSION MINISTRIES

Report and accounts for the year ended 31 December 2020

Contents

	Page
Charity information	1
Trustees' Annual Report	2 - 7
Statement of directors' responsibilities	8 - 9
Independent Accountant's Report	10 - 11
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	12
Statement of total recognised gains and losses	13
Movements in funds	14
Income and Expenditure account	15
Balance sheet	16
Notes to the accounts	17 - 25

GREAT COMMISSION MINISTRIES
Company Information

Company registered number
number

6943370

Charity registered number
number

1136643

Registered office

102 Longbridge Road
Barking
Essex
IG11 8SF

Trustees

Mr Edward Mugisha
Mr Mathias Ndenzi
Mr Mathew Mugisha

Bankers

HSBS
31 Holborn
Holborn Circus London
EC1N 2HR

Solicitors

Wiseman Lee
9 - 13 Cambridge Park
Wanstead
London
E11 2PU

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- GREAT COMMISSION MINISTRIES.

The charity is also known by its operating name, GREAT COMMISSION MINISTRIES.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1136643.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 24 June 2009

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

102 Longbridge Road

Barking, Essex

Enter in step 4. 4, IG11 8SF

Telephone

Email Address Web address

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr Edward Mugisha

Mr Mathias Ndenzi

Mr Mathew Mugisha

The following persons served as Trustees during the year ended 31 December 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Mr Edward Mugisha (appointed 01/09/2021)

Mr Mathias Ndenzi

Ms Florence Nakayiza (resigned 21/06/2021)

Mr Mathew Mugisha

Ms Eva Nagawa Sekyanzi (resigned 21/06/2021)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Trustees are determined to fulfil the objectives of the Charity.

- > To expand and develop the ministry of Great Commission through Sunday worship services, ministries, youth and young adult ministries, prayer and ministry training, bible studies and small group meetings.
- > To train and send out ministers and evangelists to establish churches all over the world.
- > To minister to the congregation and the local community through family life, relationship and other ministry programmes
- > To establish social programmes to provide food, clothes and shelter for the needy and care for the sick.

The main activities undertaken in relation to those purposes during the year.

Our Ministry work

GCM provided the following services to the community at large:

- > Legal and career counselling
- > Educational counselling and career guidance
- > Pre-marital and Post-marital counselling

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

- > Bereavement counselling and comforting
- > Bereavement counselling and comforting
- > Hospital and Prison visits
- > Welfare provision (Food bank)
- > Prayer support

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Outreach Ministry Review

The church's activities are available to Christians and non-Christians, members and non-members alike; there is no restriction to attendance. The community have been attracted to and enjoyed our services including, weekly Sunday worship services at two London locations, Easter Conventions, Christmas and New Year's Eve watch night services.

As further evidence of our Public Benefit, the Charity was involved in Christian outreach programmes and Christian Ministry designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ

Other activities undertaken in support of the above were:

- > Women's and men's meetings/events
- > Teenager's meetings/events
- > Young adults' meetings/events
- > Singles meetings/events
- > Sunday services
- > Sunday school

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

Members of the charity who are professionals in their various field of work and study volunteered in different capacities during the year under review and their work has not been quantified. Incoming volunteers attend a full day induction programme.

The main achievements and performance of the charity during the year.

- > Despite the challenges presented in the past years, the charity managed to offer worship services virtually to its members
- > Outreach services were conducted virtually to support the members in the difficult times
- > Prayers were all the times made for the members and the community at large to keep their spiritual life strong in the most challenging times
- > Food bank project was launched, and food stuffs were offered to many beneficiaries who were mainly affected by the pandemic and lockdowns

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

> Shake it-off project was launched. Project activities have like many lives were affected by the death of their loved ones to covid-19.

> The church managed to keep and retain most of its members while many churches lost their members because of keeping churches locked from public worship.

Review of performance for the year

> The spiritual, physical and emotional needs of the people were met through church activities and programmes conducted throughout the year.

Offices and church services

> We continue to hold four services every week at the main church premises at Barking. Ministers stay at the church all day Sunday attending to ministerial matters and praying for those in need.

> As part of ministerial commitment, the Ministers and Pastors look after the spiritual wellbeing of the members and adherents at the main church and this would include regular conduct of christening, baptism, birthdays, marriages and funerals.

Public Benefit - Ministry Outreach and Benefits

> The church's activities are available to Christians and non-Christians, members and non-members alike; there is no restriction to attendance. The community have been attracted to and enjoyed our services including, weekly Sunday worship services at two London locations, Easter Conventions, Christmas and New Year's Eve watch night services.

We add to the local economy

> We are a local employer and use many local auxiliary services

> We run a number of conventions and exhibitions that generate income for local businesses hotels, restaurants and shops

> We develop productive local partnerships

> We have partnered with the police and organisations working to reduce youth crime in local communities.

> We provide volunteering opportunities to local people to enhance their skills and gain experiences

Structure, governance and management of the charity

GREAT COMMISSION MINISTRIES is registered as a charitable company limited by guarantee and was set up by a Trust deed.

The methods used to recruit and appoint new charity trustees.

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

Trustees induction and training

Any new trustees undergo an orientation day to brief them on their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association and the processes on decision making within the organisation. The Charity encourages trustees to attend, at their discretion; appropriate external training events where these will be of use for the undertaking of the role.

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020 £	2019 £
Net income	(2,553,643)	(150,193)
Unrestricted Revenue Funds available for the general purposes of the charity	215,529	2,769,170
Total Funds	215,529	2,769,170

Financial review of the position at the reporting date, 31 December 2020 .

The Statement of Financial Activities show incoming resources for the year of £198,633 (2019 -£47,793) and total gross resources expended were £94,850 (£197,985) leaving a total amount of £103,783 as the net surplus. Due to a change of accounting policy, Land & Buildings which have always been stated as fixed assets is now removed from the balance sheet. The land and buildings are leased properties and as the church no longer occupy the property this policy is reversed. Furthermore, the motor vehicle is also written off. This brought about a realised revaluation deficit of £2m, bringing the net deficit for the year to £2,553,643.

The unrestricted revenue funds available for the general purposes of the charity is £215,529.

Policies on reserves.

The total reserves of the charity is £215,529, which are all unrestricted revenue reserves. Part of this reserves will be used to service future charitable activities so that the charity delivers its objectives.

Some of the funds will also be earmarked for the purchase of van to enable the elder members of the church to be carried to and from church services.

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

- > The Trustees will focus on consolidating the membership of the church by enhancing on outreach events to support the grieving families who lost their loved ones to covid-19
- > Efforts will be made to fundraising to buy the property for charity head office. Fundraising drives will be launched towards this vital plan
- > The charity intends to set up branches in North London and West London boroughs to extend its services to wider part of London
- > The trustees anticipate an influx of new members into the church as people have learnt their lessons during the pandemic and lockdowns.
- > Community projects will be enhanced to continue vital support to the wider community and facilitate hope beyond the challenges

Details of The Independent Examiner

Abraham Duncan-Williams FCCA

Member of Chartered Certified Accountants

102 Green Lane

Morden

Surrey

SM4 6SS

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

Statement of the Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

GREAT COMMISSION MINISTRIES

Company Registration Number - 06943370

Trustees' Annual Report for the year ended 31 December 2020

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102. (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 04/2022.

Mr Edward Mugisha
Director and Trustee

GREAT COMMISSION MINISTRIES

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

GREAT COMMISSION MINISTRIES

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that I have concerns as stated below.

Independent examiner's statement - matter of concern identified

- 1 The underlying records were not available for examination;
the explanation given was that the records are still with the HMRC who are conducting some enquiry; as such we were unable to vouch for the accuracy of the payments and receipts recorded.
- 2 Land and buildings which was previously stated as £2,560,180 is now written off to £nil balance. The explanation was the property was a leased asset capitalised in earlier periods; and now as the charity no longer hold the lease the leased asset is written to the £nil balance.

There were no records to verify this assertion.

- 3 We were not provided with the asset register to enable us ascertain the accuracy of the equipment recorded at the net book value of £180,979.
- 4 Motor vehicles at net book value of £59,532, were written off; the explanation given was that the charity had no vehicles but only a van which was donated to another charitable organisation.

There were no records to verify this assertion.

For the concerns stated above, I am unable to confirm that :
accounting records were kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

neither do the financial statements accord with those records.

I have no other concerns besides what I have stated above; and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Abraham Duncan-Williams FCCA - Independent Examiner

Chartered Certified Accountants

102 Green Lane
Morden
Surrey
SM4 6SS

This report was signed on 04/2022

GREAT COMMISSION MINISTRIES - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2020, as required by the Companies Act 2006)

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Income & Endowments from:				
Donations & Legacies	198,633	-	198,633	47,788
Investments	5	-	5	5
Total income	198,638	-	198,638	47,793
Expenditure on:				
Charitable activities	94,850	-	94,850	197,986
Other	2,657,431	-	2,657,431	-
Total expenditure	2,752,281	-	2,752,281	197,986
Net income for the year	(2,553,643)	-	(2,553,643)	(150,193)
Net income after transfers	(2,553,643)	-	(2,553,643)	(150,193)
Net movement in funds	(2,553,643)	-	(2,553,643)	(150,193)
Reconciliation of funds:-				
Total funds brought forward	2,769,170	-	2,769,170	2,919,363
Total funds carried forward	215,527	-	215,527	2,769,170

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations

The notes attached on pages 17 to 25 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 25 form an integral part of these accounts.

GREAT COMMISSION MINISTRIES - Statement of Financial Activities for the year ended 31 December 2020

Statement of Total Recognised Gains and Losses for the year ended 31 December 2020

	2020 £	2019 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	103,788	(150,193)
Realised gains/(losses) on the disposal of tangible fixed assets	(2,657,431)	-
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(2,553,643)</u>	<u>(150,193)</u>
Net Movement in funds before taxation	<u>(2,553,643)</u>	<u>(150,193)</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(2,553,643)</u>	<u>(150,193)</u>

The notes attached on pages 17 to 25 form an integral part of these accounts.

GREAT COMMISSION MINISTRIES - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(2,553,643)	(150,193)
Resources applied on functional fixed assets	-	(8,188)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(2,553,643)</u>	<u>(158,381)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 24 form an integral part of these accounts.

GREAT COMMISSION MINISTRIES - Statement of Financial Activities for the year ended 31 December 2020

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	2,769,170	-	2,769,170	2,919,363
Recognised gains and losses before transfers	(2,553,643)	-	(2,553,643)	(150,193)
	215,527	-	215,527	2,769,170
Closing revenue funds	215,527	-	215,527	2,769,170

Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	215,527	-	215,527	2,769,170

The notes attached on pages 17 to 25 form an integral part of these accounts.

GREAT COMMISSION MINISTRIES

Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	198,633	47,788
Investment income		
Interest receivable	5	5
Gross income in the year before exceptional items	198,638	47,793
Gross income in the year including exceptional items	198,638	47,793

GREAT COMMISSION MINISTRIES - Statement of Financial Activities for the year ended 31 December 2020

Expenditure

Charitable expenditure, excluding depreciation and amortisation	37,955	49,019
Depreciation and amortisation	54,220	145,467
Governance costs	2,675	3,500
Realised losses on disposals of social investments which are programme related	-	-
Realised losses on disposals of tangible fixed assets held for the charity's own use	2,657,431	-
Total expenditure in the year	2,752,281	197,986
Net income before tax in the financial year	(2,553,643)	(150,193)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(2,553,643)	(150,193)
Retained surplus for the financial year	(2,553,643)	(150,193)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 25 form an integral part of these accounts.

GREAT COMMISSION MINISTRIES - Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	8	180,977	2,892,630
Current assets			
Debtors	9	-	59,752
Cash at bank and in hand		85,150	1,383
Total current assets		85,150	61,135
Creditors: amounts falling due within one year	10	(600)	(139,396)
Net current assets		84,550	(78,261)
Net assets		265,527	2,814,369
Creditors: amounts falling due after more than one year	11	(50,000)	(45,199)
The total net assets of the charity		215,527	2,769,170

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	15	215,527	2,769,170
		215,527	2,769,170
Designated Funds			
Total charity funds		215,527	2,769,170

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Mr Edward Mugisha

Trustee

Approved by the board of trustees on 04/2022

The notes attached on pages 17 to 25 form an integral part of these accounts.

GREAT COMMISSION MINISTRIES

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

GREAT COMMISSION MINISTRIES meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going Concern

The charitable activities are entirely dependent on continuing voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The main uncertainty to be encountered is the ongoing global Covid-19. As the charity raise much of its income at church services and other functions at gatherings, restrictions at church services do greatly impact funding.

It is believed that restrictions on gatherings will be temporary and that activities will be scaled down and cost reduced significantly to match donations receivable.

Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

GREAT COMMISSION MINISTRIES

Notes to the Accounts for the year ended 31 December 2020

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no Designated funds earmarked by the Trustees for particular purposes.

The charity has no Restricted funds.

There are no endowment funds.

GREAT COMMISSION MINISTRIES

Notes to the Accounts for the year ended 31 December 2020

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

5 Net surplus before tax in the financial year

	2020 £	2019 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	54,220	145,467

6 Staff costs and emoluments

Salary costs	2020 £	2019 £
Gross Salaries excluding trustees and key management personnel	2,161	1,100
Total salaries, wages and related costs	2,161	1,100

The average number of part time staff employed in the year was	1	-
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	1	-

No employee received remuneration amounting to more than £60,000 in either year.
Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

GREAT COMMISSION MINISTRIES

Notes to the Accounts for the year ended 31 December 2020

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	2,560,180	663,026	123,499	3,346,705
Disposals	(2,560,180)	(325,122)	(123,499)	(3,008,801)
At 31 December 2020	-	337,904	-	337,904
Depreciation				
At 1 January 2020	-	390,108	63,967	454,075
Charge for the year	-	48,045	6,175	54,220
On disposals	-	(287,403)	(63,967)	(351,370)
At 31 December 2020	-	150,750	6,175	156,925
Net book value				
At 31 December 2020	-	187,154	(6,175)	180,979
At 31 December 2019	2,560,180	272,918	59,532	2,892,630

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost	2,560,180	663,026	123,499	3,346,705
01 January 2020	2,560,180	663,026	123,499	3,346,705
Depreciation				
01 January 2019	-	390,108	63,967	454,075
01 January 2020	-	390,108	63,967	454,075
Net book value				
01 January 2020	2,560,180	272,918	59,532	2,892,630
01 January 2019	-	(390,108)	(63,967)	(454,075)

9 Debtors

	2020	2019
	£	£
Prepayments and accrued income	-	15,252
Other debtors	-	44,500
	-	59,752

GREAT COMMISSION MINISTRIES

Notes to the Accounts for the year ended 31 December 2020

10 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	-	53,417
Accruals	600	22,728
PAYE, NIC VAT and other taxes	-	19,808
Other creditors	-	43,443
	600	139,396

11 Creditors: amounts falling due after one year	2020	2019
	£	£
Bank loans and overdrafts	50,000	-
Finance lease and HP contracts	-	45,199
	50,000	45,199

12 Income and Expenditure account summary	2020	2019
	£	£
At 1 January 2020	2,769,170	2,919,363
Surplus after tax for the year	(2,553,643)	(150,193)
At 31 December 2020	215,527	2,769,170

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	180,979	-	-	180,979
Current Assets	85,150	-	-	85,150
Current Liabilities	(600)	-	-	(600)
Long Term Liabilities	(50,000)	-	-	(50,000)
	215,529	-	-	215,529

At 1 January 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2,892,630	-	-	2,892,630
Current Assets	61,135	-	-	61,135
Current Liabilities	(139,396)	-	-	(139,396)
Long Term Liabilities	(45,199)	-	-	(45,199)
	2,769,170	-	-	2,769,170

GREAT COMMISSION MINISTRIES

Notes to the Accounts for the year ended 31 December 2020

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2020
	£	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,769,170	(2,553,643)	-	215,527
Total unrestricted and designated funds	2,769,170	(2,553,643)	-	215,527
Total charity funds	2,769,170	(2,553,643)	-	215,527

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	198,638	(2,752,281)	-	(2,553,643)
	198,638	(2,752,281)	-	(2,553,643)

17 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

18 Ultimate controlling party

The charity is under the control of its legal members.

GREAT COMMISSION MINISTRIES

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Offerings and Tithe				
Offerings and Tithe	198,633	-	198,633	47,788
Total Offerings and Tithe	198,633	-	198,633	47,788
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies	198,633	-	198,633	47,788

20 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Bank Interest Receivable	5	-	5	5
Total investment income	5	-	5	5

21 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Events costs	3,791	-	3,791	752
Gifts	9,515	-	9,515	-
Local projects	7,240	-	7,240	4,536
Elderly support	1,360	-	1,360	-
Total direct spending	21,906	-	21,906	5,288

GREAT COMMISSION MINISTRIES

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

22 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	2,161	-	2,161	1,100
Training and welfare - staff	490	-	490	-
Travel and subsistence - staff	2,228	-	2,228	-
<i>Volunteer costs</i>				
Volunteers' expenses	9,879	-	9,879	3,449
<i>Premises Expenses</i>				
Rent payable	86,470	-	86,470	29,260
Rates and water charges	324	-	324	-
Room Hire	750	-	750	-
Light heat and power	4,440	-	4,440	-
Cleaning and waste management	1,817	-	1,817	-
Other Premises Costs	694	-	694	2,043
<i>Administrative overheads</i>				
Admin ,Telephone, fax and internet	1,139	-	1,139	659
Postage	9	-	9	-
Stationery and printing	4,260	-	4,260	-
Software licences and expenses	1,962	-	1,962	-
Media and publicity	98	-	98	1,422
Liability and contents insurance	911	-	911	-
Equipment,repairs,expenses and maintenance	4,811	-	4,811	-
Write offs/(backs)	(113,447)	-	(113,447)	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Legal fees	115	-	115	-
Other legal and professional	-	-	-	300
<i>Financial costs</i>				
Bank charges	6,938	-	6,938	5,498
Depreciation & Amortisation in total for	54,220	-	54,220	145,467
Support costs before reallocation	70,269	-	70,269	189,198
Total support costs - Current Year	70,269	-	70,269	189,198

GREAT COMMISSION MINISTRIES

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

23 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	2,675	-	2,675	3,500
Total Governance costs	2,675	-	2,675	3,500

All the expenditure in the prior year was unrestricted.

24 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total direct spending	21,906	-	21,906	5,288
Total support costs	70,269	-	70,269	189,198
Total Governance costs	2,675	-	2,675	3,500
Total charitable expenditure	94,850	-	94,850	197,986

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Total direct spending	5,288	-	5,288
Total support costs	189,198	-	189,198
Total Governance costs	3,500	-	3,500
Total charitable expenditure	197,986	-	197,986

25 Gains and losses on fixed asset disposals and summary of impairments

Realised losses on disposals of tangible fixed assets held for the charity's own use	2,657,431	-	2,657,431	-
Total losses	2,657,431	-	2,657,431	-

26 Total of other expenditure

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total other expenses and costs	2,657,431	-	2,657,431	-
Total other expenditure	2,657,431	-	2,657,431	-

END OF REPORT
