

Francis King & Co.

Chartered Certified Accountants & Registered Auditors

(Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants)

REGISTERED CHARITY NUMBER: 298368

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

UNIVERSAL PRAYER GROUP MINISTRIES

Francis King & Co
Chartered Certified Accountants &
Registered Auditor
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London
SE17 2SX

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UNIVERSAL PRAYER GROUP MINISTRIES

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for the Year Ended 31 March 2021**

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UNIVERSAL PRAYER GROUP MINISTRIES

Reference and Administrative Details **for the Year Ended 31 March 2021**

BOARD OF TRUSTEES

Rev Dr Samson K Boafo
Dr Kojo Menyah - Chair
Mr George Amoako-Prempeh, FCCA
Dr Augustine Obaro - Deceased 01/01/2021
Mr Emmanuel Oloke, FCCA
Mr Peter Yaw Amankwa
Mr Jerry Nii Tawiah

SENIOR PASTORAL TEAM

Rev Samuel Ohene-Apraku, Dominion Centre, UK
Rev Dr Shadrach Ofosuware, Freedom Centre International, UK
Rev Ben Kord, Father's Heart Centre, Birmingham, UK

ASSOCIATE PASTORS

Rev Mrs Betty Ohene-Apraku, Dominion Centre, UK
Rev Mrs Dorothy Ofosuware, Freedom Centre International, UK
Pastor Segun Lawal, Dominion Chapel, UK
Pastor Femi Ilori, Dominion Centre, UK
Pastor Kwame Owusu-Ansah, Dominion Centre, East London, UK
Pastor Albert Tetteh, Dominion Centre, South London UK
Pastor Light Zaglago, Freedom Centre International, Telford, UK
Pastor Kelvin Barfour, Freedom Centre International, Luton, UK
Rev Assibey Boafo, Freedom Centre International, Peckham, UK
Rev Yaw Adom-Frempeh Jnr., Freedom Centre International, Edinburgh, UK
Rev Njeri White, City Temple Nairobi - Kenya
Rev Jonah Mungai, City Temple Nakuri - Kenya

ADMINISTRATION

Mr Richard Owusu-Adu, Administrator, Dominion Centre, UK
Miss Beryl-Ann Agodi, Administrator, Freedom Centre International, UK
Miss Anna Adainoo, Administrator, Father's Heart Centre, Birmingham, UK

OTHERS

Phillip Osei-Hwere, Project Manager, Freedom Centre International, UK

UNIVERSAL PRAYER GROUP MINISTRIES

Report of the Trustees **for the Year Ended 31 March 2021**

The Trustees present their report for the year ended 31 March 2021.

MISSION STATEMENT

To declare the uncompromising Gospel of the Kingdom of God to present and future generations, raise overcomers and set the captives free.

The Universal Prayer Group Ministries (UPGM) is a Christian Charity. The focus of the charity is to propagate the christian gospel. This is done through organising community inclusive programmes and activities that meet the social and spiritual needs of individuals as well as that of the community at large.

OBJECTIVES AND ACTIVITIES

Objectives and aims

PRINCIPAL OBJECTIVES

During the operating year 2021-2021, Universal Prayer Group Ministries (UPGM) continued to pursue the following long-standing objectives:

1. Increase its congregation membership
2. Undertake activities that would lead to spiritual growth of members and non-members and serve as a means of evangelising in its various communities.
3. Improve upon the provision of Youth programmes and childcare facilities to benefit both members and the local communities
4. To provide educational training in Information and Communication Technology, First Aid, Social care and life skills for members and others within the local communities
5. To contribute to the work of local authority decision making bodies and pressure groups by nominating members to participate in the work of such bodies
6. To contribute to community based projects in partnership with other churches in the areas in which UPG branches are located.
7. To extend charitable hardship relief to the needy and support missionary work in Africa, Asia and Europe.
8. To acquire premises in various locations to extend the work of the ministry.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on the Advancement of Religion for the public benefit in preparing the Trustees' report and the following nine-page report shows in some detail how this has been achieved.

The charity was involved in Christian outreach programmes and Christian Ministry designed to increase christian awareness and spread the love and gospel of our Lord Jesus Christ.

Volunteers

The effort, commitment and skills of our volunteers are at the heart of the charity. Some of our long standing volunteers have worked with us for considerable periods contributing invaluable time and skills.

There are approximately 5 volunteers who work an average of 3 hours a week on Sundays or worship days. This equates to some 780 man-hours over the year. If one applies the national minimum wage (for over 21 year olds) of £8.92 per hour, the cash value to the charity of the volunteer force is some £6,958. This has not been reflected on the SOFA.

UNIVERSAL PRAYER GROUP MINISTRIES

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE ACTIVITIES UNDER PRINCIPAL OBJECTIVES AND OUR ACHIEVEMENTS

OBJECTIVE 1 - SUSTAIN AND INCREASE CONGREGATION MEMBERSHIP

Television and Media Ministry

The UK government declared a countrywide lockdown because of Covid-19 pandemic in April 2020 which did not allow physical church activities. As a result, all church activities moved to online platforms. At DC the approach was to prioritise the virtual experience of sharing together as a community, recognising that whilst we were not able to physically gather, we could nonetheless have a 'live' gathering for worship, being present together in time if not in space. Services were recorded and streamed to allow worship to continue throughout the various stages of lockdown, with the quality and content of the recordings improving all the time. Dominion Centre fully utilised and maximised its weekly service live streams, and online media programs promotion on various media platforms.

Dominion Centre continued to develop its website with more compelling information, to make it user friendly and more interactive. For Test and Trace purposes during lockdown, church members and all visitors registered each week via the Eventbrite plugin on the website before attending in person service when lockdown was eased to allow limited congregational worship. The online services and website have increased the number of worldwide visitors and, from their growing interest some have come to visit the church, and some have become members.

FCI continued to use television and social media to spread the Christian gospel. Religious programmes were broadcast weekly on Faith TV (SKY589) in Europe, You Tube and Facebook. This ministry is supported through monthly donations by members of the FCI Media Club. FCI used its established online platforms and community to maintain its membership during the pandemic. The church's following in 2020/21 on Facebook increased to 30,000 and over 3000 subscribers on YouTube. FCI did broadcast Sunday and Wednesday services live online via its website and Facebook pages. In addition, archived sermons recorded at FCI were uploaded on YouTube.

The Church on the Go App was launched by FCI during the year to ensure that members were kept up to date on activities and had access to resources at FCI during the pandemic. The App, which runs on all mobile platforms, allows members to book virtual appointments with a pastor, watch services online, receive notices of service times etc. The App is open to all and free to subscribe to. To date, 850 members have subscribed to the Church App.

A 24-hour prayer room was set up online for all who needed a place to pray during the lockdown. The prayer line also offered three daily prayer sessions led by a pastor. This initiative has been very successful, with an average of 200 participants joining in each prayer session. All the online and virtual sessions used the following media platforms:

Zoom
GoToMeeting
WhatsApp
YouTube
Facebook
Instagram
Twitter
Snapchat

Freedom Walk continued to feature recorded versions of FCI church services, conferences, and seminars. The programmes, including the live broadcasts continued to affect the lives of members and non-members of the church.

Father' Heart Centre in Birmingham carried out its activities online.

Church branches and missions

The affiliate churches in West London, South London (Modern), Peckham, East London, Luton, Telford, West Yorkshire, and Edinburgh continued to grow just as other affiliates in Dallas (USA), East Legon (Ghana), Adenta (Ghana) and Murcia (Spain).

The FCI French Church participants joined the online English activities.

During the year, there were no mission activities undertaken by FCI because of the pandemic.

UNIVERSAL PRAYER GROUP MINISTRIES

Report of the Trustees **for the Year Ended 31 March 2021**

Overall church membership has not decreased very much due the programmes noted above. The combined membership of all the branches stands at over 5200.

Bookshop & Conference Facilities

There was no communal use of the halls of both DC and FCI for conferences and social events because of the pandemic.

The DC and FCI Christian bookshops which play a key role in increasing public interest in the churches were also closed, because they were deemed non-essential retail outlets.

OBJECTIVE 2 -SPIRITUAL GROWTH OF MEMBERS

Programmes for Women

In response to lockdown, the Women's Ministry of Dominion Centre held all their monthly early 'Morning Glory' prayer meetings via a telephone prayer conference facility and hosted their seminars on Zoom. These proved immensely successful and drew on average 100 ladies. The ministry organised online events to cater for all women age groups. Yummy Mummies (a group of mothers for under-five-year-olds) met online to share advice relating to motherhood and parenting. The over 50 years old women, the Golden Ladies, met on Zoom to pray and interact. Aroma (a group of married women) had virtual sessions every other month to discuss ways to improve their marriages. Spices, the young unmarried women and Salt, the older unmarried women both held Zoom sessions to focus on their careers and deepen their relationship with the Lord. The ministry organised a Virtual Zoom Christmas party in December 2020 which attracted 150 ladies.

Monthly early Morning Prayer and Breakfast meetings were held on Zoom. They shared from the Bible, prayed and engaged in interactive sessions virtually. The Conference Prayer Line was used to mobilise women to renew their passion for Jesus through praying unceasingly and participating in ministry prayer initiatives. Girls Talk sessions were held on Snapchat to help teenage girls stay engaged and involved by providing a variety of age-appropriate faith-based activities on an on-going basis.

Programmes for Men

In 2020/2021, the Men's Ministry at DC transferred their quarterly 'Men- In-Action' prayer meetings and seminars to Zoom. The Men were educated by doctors about different health conditions as well as how to improve their diet and other related health information. Various finance, wealth creation, wills and probate seminars were organised to advise men about finances, credit checks, real estate, etc. The men were also encouraged to be physically active and stay hydrated.

Retreats, Camp Meetings and Prayer Meetings

All UPGM meetings, services, prayers, workshops, and seminars were held online. All retreats and camp meetings were cancelled.

Home Care Fellowship

During the year, Dominion Centre Homecare Fellowships held virtual meetings and explored outreach in new areas. This ministry continued to remain as a forum for Bible discussions, interactive social fellowship to establish closer membership support and that of the local community. It has continued to offer opportunities for questions and answers and social interactions in an informal atmosphere. These meetings are held twice a month. The introduction of social media platforms such as Google Meet, WhatsApp Group Calls, Zoom, and Skype meetings have enhanced connectivity of members from any part of the world.

Water Baptism and Child Dedication

In adherence to the lockdown protocols, all water baptisms and child dedications were cancelled.

OBJECTIVE 3 - PROVIDE CHILDREN AND YOUTH PROGRAMMES

Youth Programmes and Services

Teens Programs/Service

UNIVERSAL PRAYER GROUP MINISTRIES

Report of the Trustees for the Year Ended 31 March 2021

The DC Youth ministry held the Sunday school classes for the youth twice a month on Zoom. These online classes were run by the youth leaders to teach the youth about foundational biblical truths. It was also a chance for them to pray and worship virtually together. The teachings were structured in a way that made the biblical themes relatable to their lives and relevant to the times they live in. The DC Youth ministry cancelled their end of term "Chill Zones". However, online events such as life skills, career advice, webinars and motivational talks were organised. The "Youth Alive" Conference, the annual conference of DC Youth was also cancelled.

Young Adults (The Table) Programs/Services

The 20+ young adults at Dominion Centre moved their weekly "The Table DC" services online. It provided a place where people connected to Holy Spirit inspired praise, worship, and prayers to God. This was done in a contemporary style and accompanied by Bible-based teaching to share the love of God to this generation. The Table DC went virtual with their twice a month bible study where young adults collectively studied and applied the truths of the Bible to their lives. It provided an opportunity for them to network and share experiences together. Testimonies have been shared following people receiving the answer to prayers. The online meetings served as an opportunity for those who are new in the faith to ask questions and understand the fundamentals of our faith. The Table DC used the powerful medium of social media to reach those traditionally not reached with the Good News. By streaming the services live on social media and connecting with new audiences on various platforms (like podcast service); Church has been receiving testimonies from young adults of how the life-changing messages have blessed them.

The Regeneration Youth Ministry at FCI, moved all its activities online. They organised weekly youth service, prayer and Bible studies on Instagram and YouTube every Sunday, Tuesday, and Thursday. Each service attracted an average of 50 young people.

Children's Ministry

The Children ministry used the time in lockdown to build strong relationships with parents. Now more than ever, the interactive weekly online programs have become a supportive resource for parents struggling to keep their kids occupied for many hours of the day. Opportunities like this allowed the team to resource families while equipping parents to fulfil their primary responsibility of disciplining their children.

Through fun online experiences, meaningful music and ministry that encourage kids to participate, the Children's Ministry of Dominion Centre appropriately virtually presented Christian values, creating moments which children will never forget. It also provided essential support to parents/carer in the areas of Christian Child Development. Each weekly online service included home recordings from the children, multimedia teachings; quiz review segments; praise & worship tracks & videos; Bible verse videos, and interactive printed materials. The children showcased their God-given talent and aspects they have been learning all through the year. Poems writing/recitals, in-house music writing projects and singing are some of the activities organised online.

The teachers organised movie days, and other exciting events/activities for children at least every other month on Zoom. They also watched films together on zoom that supported the topics they were learning. Every class had the opportunity to watch a video of wisdom nuggets. It was very competitive with lots of gifts won by outstanding children, and rewards were given to celebrate good participation. The Children's ministry at DC cancelled their annual Children's Day event which was usually held in October. The Summer Playscheme which the Children's Ministry has been providing since 2012 for both children in DC and the community were cancelled due to lockdown restrictions.

Bar Mitzvah and Children's Day celebrations at FCI were cancelled due to the lockdown. The church set up weekly activities via Zoom for children from 2-11 years. The classes offered Bible lessons along with other creative learning activities. Each session attracted up to 50 children and those outside the Ministry were encouraged to join.

OBJECTIVES 4 -PROVIDE EDUCATIONAL TRAINING

The training and mentoring activities involving business-people and entrepreneurs known as the Tent Makers and The Ministerial Academy of in-house pastors and leadership training programmes of FCI as well as the Kingdom Ministry Training School of DC to train disciples for missions and ministry were cancelled.

Prestige School - Dominion Centre's Saturday School sessions were cancelled during the lockdown.

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Report of the Trustees for the Year Ended 31 March 2021

OBJECTIVE 5 -PARTICIPATE IN THE WORK OF LOCAL DECISION-MAKING BODIES

Community Engagement Activities

Southwark for Jesus - This is a network of churches in Southwark who work together for common purpose & betterment of Southwark. A member of the FCI branch sits on the steering committee.

Transform Bexley Borough (TBB) - FCI joined the TBB group, which made up of various faith organisations and the police.

Southwark Community Care Forum - This is a community group that works with families and young people in Southwark. A member of FCI is part of the group.

Common Purpose - This is a fraternity of senior managers who meet quarterly to discuss strategies that will improve their work. They also volunteer their time on various community projects. A member of FCI sits on the steering committee.

Ghana Christian Council, UK and Ireland. FCI continued its membership of the organisation, which sees to the welfare and needs of Ghanaian led churches in the UK. The Zoom account of FCI was used to host an online prayer service to support all affected directly or indirectly by the pandemic. The event attracted more than 1000 Views online. The FCI Zoom platform was also used to hold GCCUK meetings.

UPGM is a member of the African Caribbean Evangelical Alliance (ACEA) and the Evangelical Alliance (EA)

Police & Clergy Initiative (London Borough of Haringey) - Organised by the Metropolitan Police to bring down crime rates in inner city boroughs.

Haringey Peace Alliance - This organisation works to reduce violence on the streets of North London and foster good relationship between delinquent youth and their families.

OBJECTIVES 6 & 7 - COMMUNITY BASED PROJECTS AND EXTENDING CHARITABLE HARDSHIP RELIEF

Prison Ministry

The COVID19 pandemic lockdown was challenging to both DC Prison Ministry Team and the inmates as we were not allowed into the Prisons. The team was able, with the collaboration from other churches to purchase materials for artwork, books and also wrote letters of encouragement which was delivered to HMP Cookham Wood.

Community and International Outreach

The Welfare Team is an essential arm of our community outreach ministry. Although their activities were constrained by the pandemic, the Welfare Ministry in association with the Haringey Foodbank and other church volunteers, sourced food from members and supermarkets. These were Packed in various weight categories and stored for distribution. Majority of the clients are community people from the Haringey area. The foodbank served an average of 15 people every Wednesday and has helped over 500 people since its inception. Well over 5,000 kilograms of food have been served to the community this year alone. The Welfare Ministry's links with other organisations in the community like the Metro bank - Wood Green, Food4U Ltd (European Food Wholesaler Company), and Funnel Ventures Ltd (an African Food Wholesaler) whose commitment, generous, and palliative food donations have been crucial in providing a minimum of three-day' nutritionally balanced, non-perishable tinned and dried foods for the less privileged since the Covid-19 pandemic started.

In response to the difficulty faced by some members and some in the community because of the pandemic, FCI's welfare team set up a food bank to support all in need. The foodbank was funded through voluntary donations by members. It stocked non-perishable food items and nappies for babies. Over 100 people have benefited from the foodbank to date.

FCI donated clothing, shoes and baby items to Zion Ministries in Sierra Leone led by Rev Michael Kanu.

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Report of the Trustees for the Year Ended 31 March 2021

FCI donated boxes of assorted non-perishable food to Bexleyheath Food Bank. The women's ministry at FCI raised funds and donated to the Cancer Research shop in Bexleyheath.

Compassion UK

UPGM is partnering with Compassion UK leading to individuals within the ministry and groups sponsoring children overseas, largely in Africa. These donations by members continued during the year.

Counselling & Visitation Services

All voluntary counselling work was done on the phone to support a lot of people whose challenges were escalated by the lockdown. This team of volunteers includes church ministers, marriage counsellors, social workers and midwives. Some of them provided useful services by offering emotional and physical support services to new mothers and babies. Hospital visitations were minimised although the team undertook grocery shopping for both the church and local individuals. The Visitation teams also offered support for bereaved members by supporting them and offering prayers.

Social Events

Two marriages were registered and solemnised in 2020/2021

OBJECTIVE 8 - ACQUIRE BUILDINGS FOR USE AS PLACES OF WORSHIP

Places of Worship

The ministry continued to look at how it could continue to refurbish its church building in Welling, Kent. During the year, there were major structural works and planned installation of a new fire and intruder alarm system. Unfortunately, FCI was unable to undertake these due to financial constraints caused by the pandemic.

The branch in Edinburgh continued to make refurbishments on their purchased property.

TIMES OF WORSHIP

The times of worship and prayers summarised below were adjusted as appropriate during the lockdown and as specified by government regulations. The times of worship and prayers during total lockdown differed from when churches were allowed to worship in person with restrictions. The times have been retained below for use when the pandemic is over.

DOMINION CENTRE

Sunday 10.00am - 1.00pm Worship Service
Sunday 12.00pm - 1.00pm Youth Bible study Class
Wednesday 7.00pm - 9.00pm Prayer & Bible Study
Thursday 12.00 pm - 2.00 pm Intercessory Prayer
Friday 8.00 pm - 10.00 pm Deliverance Prayer
Friday 11.30pm - 5.30pm (Monthly) Prayer Meeting

FREEDOM CENTRE INTERNATIONAL

Sunday 10.00am - 1.30pm Main Church Service
Tuesday 7.00pm - 8.30pm Home prayer Cells/Discipleship Class
Wednesday 7.00pm - 9.00pm Midweek Service/New Members Class
Thursday 9.00am - 11.00am Freedom Time / Unemployed
Friday 11.30pm - 5.30am (Monthly) Prayer Meeting

UNIVERSAL PRAYER GROUP MINISTRIES

Report of the Trustees for the Year Ended 31 March 2021

FATHER'S HEART CENTRE - BIRMINGHAM
Sunday 10.00am - 1.00pm Main Church Service
Tuesday 7.00pm - 8.30pm Prayer Meeting
Wednesday 7.00pm - 8.30pm Healing Service

DOMINION CHAPEL - WEST LONDON
Sunday 11.00am - 1.00pm Worship Service
Friday 7.00pm - 9.00pm Prayer Meeting/New Believer's class

DOMINION CENTRE - EAST LONDON
Sunday 3.00pm - 5.00 pm Worship Service
Friday 8.00pm -11.00 pm Prayer and Deliverance Meeting

DOMINION CENTRE - South London
Sunday 4:30pm - 7:30pm Worship Service
Tuesday 7:30 pm - 9:45pm Prayer & Deliverance Meeting

STRATEGY FOR 2021-2022

In response to the ministry's overall performance in achieving our principal objectives, the leadership of the various branches have set out to build upon and expand the church's performance and activities in the coming year. To do this the ministry is aiming to embark on the following activities:

- " Grow the online ministry programs of the churches to reach more viewers across the world;
- " Acquire church properties for FCI branches in Telford in the UK as well as in Accra-Ghana to enable the churches to grow;
- " To lay the groundwork for acquiring a property for the West London church instead of leasing
- " Increase church membership by opening new branches in major UK cities and various parts of London;
- " Extend the TV and social media ministry programmes to other branches in the USA and Africa;
- " Continue with outstanding refurbishment works in Welling and the Edinburgh church
- " Expand our involvement in community-based activities
- " Increase youth community-based activities by training more youth leaders;
- " Focus more activities that will develop the spiritual needs and the family life of its members and non-members through conventions, seminars, crusades and prayer retreats;
- " Increase the public use of the premises of UPG ministry.
- " Train and send out ministers and evangelists to establish churches outside the UK

CONCLUSION

The UNIVERSAL PRAYER GROUP MINISTRIES continue to increase its impact on the lives of individual members and the local community at large. Yearly objectives and aims are being accomplished. We attribute our growth to the following:

- " Good follow-up methods in our outreach and evangelism projects
- " Involving service users to participate in the decision-making process of projects particularly, the youth initiatives.
- " Success in achieving our objectives
- " Showing genuine compassion to local community members.
- " Training and empowering people through Bible teaching, seminars and leadership training programmes.
- " Equipping members to be responsible and influential members of their community.



Trustee

UNIVERSAL PRAYER GROUP MINISTRIES

Report of the Trustees for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient free reserves equivalent to a approximately £200,000. These reserves are held in case of any sudden decline in income and to ensure that we can meet our commitments to providing our services and activities. Specifically, these commitments include our contractual obligations in relation to our outreach work and staff commitment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 29 November 2021 and signed on its behalf by:



Dr Kojo Menyah - Trustee

**Report of the Independent Auditor to the Trustees of
UNIVERSAL PRAYER GROUP MINISTRIES**

Opinion

I have audited the financial statements of UNIVERSAL PRAYER GROUP MINISTRIES (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and my Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires me to report to you if, in my opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditor to the Trustees of
UNIVERSAL PRAYER GROUP MINISTRIES

My responsibilities for the audit of the financial statements

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An auditor conducting an audit in accordance with ISAs (UK) is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of my Report of the Independent Auditor.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my audit work, for this report, or for the opinions I have formed.

Francis Folarunso FCCA (PRINCIPAL)

[Signature]

Francis King & Co
Chartered Certified Accountants &
Registered Auditor
348 East Street
London
SE17 2SX

29 November 2021

UNIVERSAL PRAYER GROUP MINISTRIES

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,400,482	1,464,143
Other trading activities	3	38,379	372,944
Other income		<u>19,350</u>	<u>28,298</u>
Total		1,458,211	1,865,385
EXPENDITURE ON			
Raising funds	4	569	82,295
Charitable activities	5		
Charitable		1,267,123	1,638,773
Other		<u>-</u>	<u>2,400</u>
Total		1,267,692	1,723,468
NET INCOME		190,519	141,917
RECONCILIATION OF FUNDS			
Total funds brought forward		5,272,246	5,130,329
TOTAL FUNDS CARRIED FORWARD		<u>5,462,765</u>	<u>5,272,246</u>

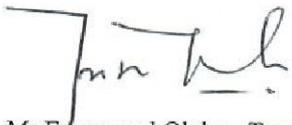
The notes form part of these financial statements

UNIVERSAL PRAYER GROUP MINISTRIES

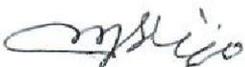
Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	10	9,401,285	9,438,266
Investments	11	<u>27,000</u>	<u>54,000</u>
		9,428,285	9,492,266
CURRENT ASSETS			
Debtors	12	83,764	80,877
Prepayments and accrued income		12,099	6,381
Cash at bank		<u>438,834</u>	<u>155,753</u>
		534,697	243,011
CREDITORS			
Amounts falling due within one year	13	<u>(248,009)</u>	<u>(195,641)</u>
NET CURRENT ASSETS		<u>286,688</u>	<u>47,370</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,714,973	9,539,636
CREDITORS			
Amounts falling due after more than one year	14	<u>(4,252,208)</u>	<u>(4,267,390)</u>
NET ASSETS		<u>5,462,765</u>	<u>5,272,246</u>
FUNDS			
Unrestricted funds	18	<u>5,462,765</u>	<u>5,272,246</u>
TOTAL FUNDS		<u>5,462,765</u>	<u>5,272,246</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2021 and were signed on its behalf by:



Mr Emmanuel Oloke - Trustee



Dr Kojo Menyah - Trustee

The notes form part of these financial statements

UNIVERSAL PRAYER GROUP MINISTRIES

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>309,039</u>	<u>169,960</u>
Net cash provided by operating activities		<u>309,039</u>	<u>169,960</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(41,577)</u>	<u>(47,734)</u>
Sale of fixed asset investments		<u>27,000</u>	<u>31,000</u>
Net cash used in investing activities		<u>(14,577)</u>	<u>(16,734)</u>
Cash flows from financing activities			
New loans in year		-	68,606
Loan repayments in year		-	(150,364)
Capital repayments in year		<u>(11,381)</u>	<u>(11,382)</u>
Net cash used in financing activities		<u>(11,381)</u>	<u>(93,140)</u>
Change in cash and cash equivalents in the reporting period			
		<u>283,081</u>	<u>60,086</u>
Cash and cash equivalents at the beginning of the reporting period			
		<u>155,753</u>	<u>95,667</u>
Cash and cash equivalents at the end of the reporting period			
		<u>438,834</u>	<u>155,753</u>

The notes form part of these financial statements

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.21		31.3.20
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	190,519		141,917
Adjustments for:			
Depreciation charges	78,558		87,803
(Increase)/decrease in debtors	(8,605)		1,373
Increase/(decrease) in creditors	<u>48,567</u>		<u>(61,133)</u>
Net cash provided by operations	<u>309,039</u>		<u>169,960</u>
2. ANALYSIS OF CHANGES IN NET DEBT			
	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank	<u>155,753</u>	<u>283,081</u>	<u>438,834</u>
	<u>155,753</u>	<u>283,081</u>	<u>438,834</u>
Debt			
Finance leases	(68,606)	11,381	(57,225)
Debts falling due within 1 year	(146,274)	-	(146,274)
Debts falling due after 1 year	<u>(4,198,784)</u>	<u>3,801</u>	<u>(4,194,983)</u>
	<u>(4,413,664)</u>	<u>15,182</u>	<u>(4,398,482)</u>
Total	<u>(4,257,911)</u>	<u>298,263</u>	<u>(3,959,648)</u>

The notes form part of these financial statements

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements **for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated and apportioned to the various categories of expenditure on the following basis:

- i. Costs that relate solely to one activity are allocated to that activity.
- ii. Costs that relate to more than one activity are split between the activities, based on the estimated usage attributable to each activity. In the case of staff costs, the allocation is based on estimated staff time attributed to each activity.
- iii. Costs that are common to all activities are categorised as support costs.

Support costs, comprising management and administration, finance and property & facilities are apportioned to activities on the basis set out in the notes to the financial statement.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Tithes, offerings & donations	1,060,303	1,176,849
Gift aid	217,334	287,294
Grants	<u>122,845</u>	<u>-</u>
	<u>1,400,482</u>	<u>1,464,143</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Other grants	<u>122,845</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Conferences & Camp meetings	-	173,315
Fundraising	8,579	11,605
Hall hire & rentals	1,800	160,024
Rent receivable	<u>28,000</u>	<u>28,000</u>
	<u>38,379</u>	<u>372,944</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Conferences & camp meetings	-	79,425
Media, CDs & Resources	<u>569</u>	<u>2,870</u>
	<u>569</u>	<u>82,295</u>

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable	<u>745,104</u>	<u>522,019</u>	<u>1,267,123</u>

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Charitable	<u>195,237</u>	<u>152,948</u>	<u>1,793</u>
	Human resources £	Governance costs £	Totals £
Charitable	<u>137,212</u>	<u>34,829</u>	<u>522,019</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Trustees' expenses paid during the year was £Nil (Year ended 31 March 2020 - £Nil)

8. STAFF COSTS

	31.3.21 £	31.3.20 £
Wages and salaries	434,328	410,537
Social security costs	40,722	42,124
Other pension costs	<u>7,029</u>	<u>7,041</u>
	<u>482,079</u>	<u>459,702</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Charitable and pastoral	7	7
Support and administration	<u>6</u>	<u>5</u>
	<u>13</u>	<u>12</u>

UNIVERSAL PRAYER GROUP MINISTRIES**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,464,143
Other trading activities	372,944
Other income	<u>28,298</u>
Total	1,865,385
EXPENDITURE ON	
Raising funds	82,295
Charitable activities	
Charitable	1,638,773
Other	<u>2,400</u>
Total	1,723,468
NET INCOME	141,917
RECONCILIATION OF FUNDS	
Total funds brought forward	5,130,329
TOTAL FUNDS CARRIED FORWARD	<u>5,272,246</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Plant and machinery £
COST			
At 1 April 2020	9,325,793	110,859	1,464,618
Additions	<u>-</u>	<u>-</u>	<u>16,728</u>
At 31 March 2021	<u>9,325,793</u>	<u>110,859</u>	<u>1,481,346</u>
DEPRECIATION			
At 1 April 2020	345,069	4,530	1,226,179
Charge for year	<u>-</u>	<u>-</u>	<u>51,033</u>
At 31 March 2021	<u>345,069</u>	<u>4,530</u>	<u>1,277,212</u>
NET BOOK VALUE			
At 31 March 2021	<u>8,980,724</u>	<u>106,329</u>	<u>204,134</u>
At 31 March 2020	<u>8,980,724</u>	<u>106,329</u>	<u>238,439</u>

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2020	82,460	117,431	11,101,161
Additions	<u>24,849</u>	<u>-</u>	<u>41,577</u>
At 31 March 2021	<u>107,309</u>	<u>117,431</u>	<u>11,142,738</u>
DEPRECIATION			
At 1 April 2020	28,164	58,953	1,662,895
Charge for year	<u>15,829</u>	<u>11,696</u>	<u>78,558</u>
At 31 March 2021	<u>43,993</u>	<u>70,649</u>	<u>1,741,453</u>
NET BOOK VALUE			
At 31 March 2021	<u>63,316</u>	<u>46,782</u>	<u>9,401,285</u>
At 31 March 2020	<u>54,296</u>	<u>58,478</u>	<u>9,438,266</u>

11. FIXED ASSET INVESTMENTS

	31.3.21	31.3.20
	£	£
Other	<u>27,000</u>	<u>54,000</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.3.21	31.3.20
	£	£
Investments and projects	<u>27,000</u>	<u>54,000</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	28,794	15,592
Gift aid receivable	<u>54,970</u>	<u>65,285</u>
	<u>83,764</u>	<u>80,877</u>

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 15)	146,274	146,274
Trade creditors	5,352	9,538
Taxation and social security	83,154	32,543
Other creditors	13,229	7,286
	<u>248,009</u>	<u>195,641</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans (see note 15)	4,194,983	4,198,784
Finance leases (see note 16)	57,225	68,606
	<u>4,252,208</u>	<u>4,267,390</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>146,274</u>	<u>146,274</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>292,548</u>	<u>292,548</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	3,902,435	3,906,236

16. LEASING AGREEMENTS

Minimum lease payments under finance leases fall due as follows:

	Finance leases	
	31.3.21	31.3.20
	£	£
Net obligations repayable:		
Between one and five years	<u>57,225</u>	<u>68,606</u>

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.21	31.3.20
	£	£
Bank loans	<u>4,341,257</u>	<u>4,345,058</u>

The bank loans are secured by fixed charges over the charity's freehold properties.

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
Unrestricted funds			
General fund	5,272,246	190,519	5,462,765
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,272,246</u>	<u>190,519</u>	<u>5,462,765</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,458,211	(1,267,692)	190,519
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,458,211</u>	<u>(1,267,692)</u>	<u>190,519</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At
	£	£	31.3.20
			£
Unrestricted funds			
General fund	5,130,329	141,917	5,272,246
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,130,329</u>	<u>141,917</u>	<u>5,272,246</u>

UNIVERSAL PRAYER GROUP MINISTRIES

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,865,385	(1,723,468)	141,917
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,865,385</u>	<u>(1,723,468)</u>	<u>141,917</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	5,130,329	332,436	5,462,765
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,130,329</u>	<u>332,436</u>	<u>5,462,765</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,323,596	(2,991,160)	332,436
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,323,596</u>	<u>(2,991,160)</u>	<u>332,436</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

UNIVERSAL PRAYER GROUP MINISTRIES

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes, offerings & donations	1,060,303	1,176,849
Gift aid	217,334	287,294
Grants	<u>122,845</u>	<u>-</u>
	1,400,482	1,464,143
Other trading activities		
Conferences & Camp meetings	-	173,315
Fundraising	8,579	11,605
Hall hire & rentals	1,800	160,024
Rent receivable	<u>28,000</u>	<u>28,000</u>
	38,379	372,944
Other income		
Sundry receipts	19,350	17,250
JR Scheme Grant	<u>-</u>	<u>11,048</u>
	19,350	28,298
Total incoming resources	1,458,211	1,865,385
EXPENDITURE		
Raising donations and legacies		
Conferences & camp meetings	-	79,425
Media, CDs & Resources	<u>569</u>	<u>2,870</u>
	569	82,295
Charitable activities		
Wages	278,722	268,557
Social security	30,291	28,997
Pensions	4,525	4,438
Rates and water	127,195	166,556
Ministry & Outreach & Media	70,696	126,710
Ministerial services	93,108	96,368
Donations to charities	2,821	11,308
Ministry and outreach	40,901	104,383
Music and church choir	2,620	42,260
Training & community projects	500	4,445
Security services	1,507	26,099
Website, internet & IT	12,644	11,640
Carried forward	<u>665,530</u>	<u>891,761</u>

This page does not form part of the statutory financial statements

UNIVERSAL PRAYER GROUP MINISTRIES

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Charitable activities		
Brought forward		
Hall hire & refunds	665,530	891,761
Plant and machinery	1,016	76,367
Fixtures and fittings	51,033	59,610
Motor vehicles	15,829	13,574
	<u>11,696</u>	<u>14,619</u>
	745,104	1,055,931
Support costs		
Management		
Insurance	40,436	40,185
Light and heat	49,702	42,064
Telephone	10,654	18,420
Printing and publications	9,846	21,569
Licences and subscriptions	4,127	3,936
Repair, maintenance & cleaning	66,761	91,804
Travel & motor expenses	13,711	18,914
	<u>195,237</u>	<u>236,892</u>
Finance		
Mortgage interest	138,526	160,864
Bank & credit card charges	14,422	22,999
	<u>152,948</u>	<u>183,863</u>
Information technology		
Equipment expensed and rental	1,793	3,277
Human resources		
Wages	124,946	120,467
Social security	9,762	9,983
Pensions	2,504	2,603
	<u>137,212</u>	<u>133,053</u>
Governance costs		
Accountancy	30,660	21,513
Legal & professional fees	669	3,144
Auditors' remuneration	3,500	3,500
	<u>34,829</u>	<u>28,157</u>
Total resources expended	<u>1,267,692</u>	<u>1,723,468</u>
Net income	<u>190,519</u>	<u>141,917</u>

This page does not form part of the statutory financial statements